A1811
1982-1983

City of San Buenaventura, California

Fiscal Year Ending June 30, 1983

UC-NRLF
D 2 534 299

INSTITUTE OF GOVT
STUDIES LIBR
NOV 3 19
UNIVERSITY OF CA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

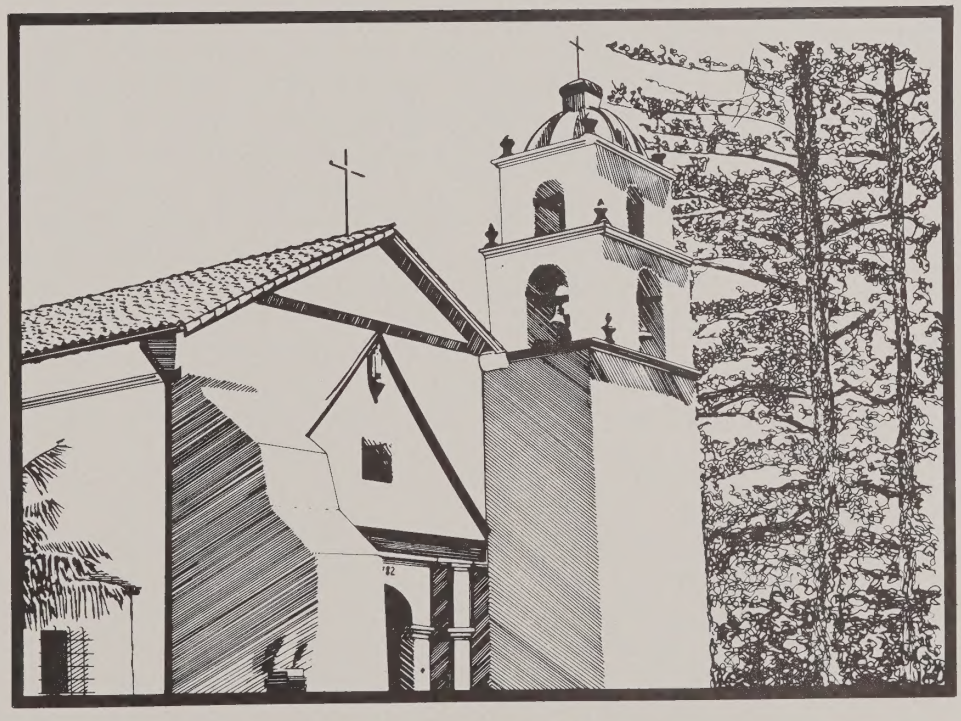
COMPREHENSIVE ANNUAL FINANCIAL REPORT

City of San Buenaventura, California
Fiscal Year Ending June 30, 1983

John R. McMillan
Director of Management Services

Digitized by the Internet Archive
in 2026 with funding from
State of California and California State Library

https://archive.org/details/igsl_acfr-ventura_1983



INTRODUCTORY SECTION

City of San Buenaventura
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended June 30, 1983
TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

Title Page
Table of Contents
Letter of Transmittal 1-4
MFOA Certificate of Conformance in Financial Reporting 5
CSMFO Certificate of Conformance in Financial Reporting 6
Directory of City Officials 7
Advisory Boards and Commissions 8
Organization Chart 9

FINANCIAL SECTION

Auditors' Report 10

Combined Statements - Overview:

Combined Balance Sheet - All Fund Types and Account Groups 11-16
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types 17-20
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General and Special Revenue Fund Types 21-22
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - All Proprietary Fund Types 23-24
Combined Statement of Changes in Financial Position - All Proprietary Fund Types 25-26
Notes to Combined Financial Statements 27-40

Individual Fund and Account Group Statements and Schedules:

Governmental Fund Types;

Combining Balance Sheet - All Special Revenue Funds 41-42
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Special Revenue Funds 43-44
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:
Revenue Sharing Fund 45
Gas Tax Fund 46
Comprehensive Employment and Training Act Fund 47
Community Improvement Fund 48
Recreational Activities Fund 49
Park and Recreation Tax Fund 50
Combining Balance Sheet - All Capital Projects Funds 51-52
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Capital Projects Funds 53-54

City of San Buenaventura
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended June 30, 1983
TABLE OF CONTENTS - Continued

Page

Individual Fund and Account Group Statements and Schedules - Continued:

Governmental Fund Types - Continued;

Combining Balance Sheet - All Special Assessment Funds 55-58
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Special Assessment Funds 59-60

Proprietary Fund Types;

Combining Balance Sheet - All Enterprise Funds 61-64
Combining Statement of Revenues, Expenses and Changes in Retained Earnings - All Enterprise Funds 65-66
Combining Statement of Changes in Financial Position - All Enterprise Funds 67-68
Combining Balance Sheet - All Internal Service Funds 69-72
Combining Statement of Revenues, Expenses and Changes in Retained Earnings - All Internal Service Funds 73-74
Combining Statement of Changes in Financial Position - All Internal Service Funds 75-76

Account Groups;

Statement of General Fixed Assets - By Sources 77
Statement of General Fixed Assets - By Function and Activity . . 78
Statement of Changes in General Fixed Assets By Function and Activity 79
Statement of General Long-Term Debt 80
Combined Schedule of Bond Indebtedness 81-82

STATISTICAL SECTION (Not covered by Auditors' Report)

General Governmental Expenditures by Function - Last Ten Fiscal Years 83-84
General Revenues by Source - Last Ten Fiscal Years 85-86
Tax Revenues by Source - Last Ten Fiscal Years 87-88
Property Tax Levies and Collections - Last Ten Fiscal Years. . . . 89-90
Assessed and Estimated Actual Value of Taxable Property - Last Ten Fiscal Years 91-92
Property Tax Rates and Tax Levies - All Overlapping Governments - Last Ten Fiscal Years 93-94
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita - Last Ten Fiscal Years. 95-96
Computation of Legal Debt Margin 97
Computation of Overlapping Debt 98
Ratio of Annual Debt Service Expenditures for General Bonded Debt to General Expenditures - Last Ten Fiscal Years 99

City of San Buenaventura
COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended June 30, 1983
TABLE OF CONTENTS - Continued

Page

STATISTICAL SECTION (Not covered by Auditors' Report) - Continued

Schedule of Water Fund Revenue Bond Coverage - Last Ten Fiscal Years 100-101
Schedule of Sewer Fund Revenue Bond Coverage - Last Ten Fiscal Years 102-103
Debt Service Requirements to Maturity - General Obligation Bonds 104
Debt Service Requirements to Maturity - Water Fund Revenue Bonds 105
Debt Service Requirements to Maturity - Sewer Fund Revenue Bonds 106
Debt Service Requirements to Maturity - Special Assessment Bonds 107
Debt Service Requirements to Maturity - Redevelopment Agency Tax Allocation Bonds 108
Other Debts - Long-Term Lease Agreements 109
Summary of Debt Service Requirements to Maturity 110
Surety Bonds of Principal Officials 111
Principal Taxpayers 112
Miscellaneous Statistical Data 113-121

City of
San Buenaventura
Mission San Buenaventura - Founded 1782

September 9, 1983

Honorable Mayor and Members of the City Council
City of San Buenaventura
San Buenaventura, CA 93001

The Comprehensive Annual Financial Report of the City of San Buenaventura for the fiscal year ended June 30, 1983 is submitted herewith. This report was prepared in accordance with generally accepted accounting principles contained in the National Council on Governmental Accounting (NCGA) publications and other applicable technical pronouncements.

This report reflects the financial reporting and financial statements format as promulgated by the National Council on Governmental Accounting. In this respect, all of the combined statements (General Purpose Financial Statements) and the notes to the combined financial statements may be extracted from the comprehensive annual financial report and stand alone. The purpose of the General Purpose Financial Statements (GPFS) is to provide the reader with an overview of the City's financial condition. Any reader desiring more detail than shown in the GPFS may use the combining and individual statements shown in the financial section.

Accounting System and Budgetary Control

The City's accounting and budgeting records for general government operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable, and expenditures being recorded when the service or goods are received and the liabilities are incurred. Accounting and budgeting for the City's utilities and other enterprises are maintained on the accrual basis.

In developing and changing the City's accounting system, consideration is given to the adequacy of the City's system of internal accounting controls. Internal controls are designed to provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management.

The Reporting Entity and Its Services

The funds and entities related to the City of San Buenaventura are controlled by or dependent on the City based on the criteria of an organized entity, governmental character, and substantial autonomy. The City provides a wide range of services including streets, traffic signals, water, sewer, golf, police, fire, parks, recreation, community development

and general administrative services. During the year ended June 30, 1983 the City reviewed the provisions of National Council on Governmental Accounting, Statement 3, "Defining the Governmental Reporting Entity". Based on this review, the Redevelopment Agency of the City of San Buenaventura has been included in the accompanying report as it meets the criteria for inclusion.

General Government Functions

General government functions include the general fund, special revenue funds, debt service fund and the capital project funds. Enterprise, internal service and special assessment funds are excluded. Revenues from general governmental functions totalled $30,363,173 during fiscal year ended June 30, 1983, an increase of 8 percent over the fiscal year ended June 30, 1982. Revenue from the general fund totalled $23,329,144 during fiscal year ended June 30, 1983, an increase of 11 percent over the fiscal year ended June 30, 1982.

Sales tax revenue produced $7,314,434 in fiscal year 1982-83, a decrease of approximately 1 percent since last fiscal year. The State remits one cent of the six cents collected back to the City. Sales tax has become the City's primary source of revenue due to inflation and a strong local business climate. In the future, sales tax will continue to be the City's primary source of revenue which is tied directly to the local business environment. The amount of revenues from various sources and the increase (decrease) over last fiscal year are shown in the following tabulation:

Revenue Source	Amount	Percent of Total	Increase (Decrease) From 1982
Taxes:			
Property taxes and penalties	$ 4,421,234	15	$ 745,767
Other taxes	13,279,301	43	1,359,621
Licenses and permits	394,132	01	82,575
Fines and forfeitures	678,396	02	39,633
Use of money and property	3,325,132	11	24,756
Intergovernmental	5,751,610	19	366,551
Charges for services	2,310,492	08	439,555
Other revenue	202,876	01	(630,045)
Total	$30,363,173	100	$2,428,413

Net assessed valuation of $616,703,345 for the fiscal year 1982-83 represented an increase of 13 percent over the preceding year. The increase in assessed valuation is a reflection of changes in ownership of properties compounded with annexations of properties to the incorporated area of the City.

Expenditures for the general fund totalled $17,847,880, an increase of 1 percent over the previous fiscal year. Expenditures for general government purposes totalled $27,492,098, an increase of 6 percent over the fiscal year ended June 30, 1982. Expenditures by function are shown below:

Function	Amount	Percent of Total	Increase (Decrease) From 1982
General government	$ 2,653,761	10	$ 653,734
Community development	1,452,837	05	125,480
Public safety	9,428,449	34	545,956
Public works	2,067,182	08	(711,245)
Parks and recreation	3,186,185	11	374,611
Capital outlays	7,085,773	26	(220,675)
Non-departmental	90,766	01	(699,097)
Debt service	1,527,145	05	1,383,415
Total	$27,492,098	100	$1,452,179

Changes in Expenditures

Decreases in expenditures for public works, capital outlays and non-departmental expenditures were the result of non-recurring costs incurred in 1982 but not required for normal municipal operations in 1983. Examples of these non-recurring costs include capital projects such as the Police/Fire Headquarters and a Solids Handling and Disposal Project.

Current Tax Collection

The City has the power to levy a secured property tax rate for voter approved debt only. However, it also has the power to relinquish all or part of its share of the county secured property tax levy. Total tax collections were 98 percent of the levy.

Debt Administration

The ratio of general bonded debt to assessed valuation and the amount of general bonded debt per capita are useful indications of the City's debt position to municipal management, citizens and investors. These data for the City of San Buenaventura at the end of the 1983 fiscal year were as follows:

Function	Gross Bonded Debt	Ratio of Net Bonded Debt to Assessed Value (25% of Present Value)	Ratio of Debt to Present Market Value	Per Capita
General bonded debt	$130,000	.00010	.000211	0.78

The general obligation debt of the City is supported by user fees in the water fund.

Cash Management

Cash temporarily idle during the year was invested in various instruments with the majority of maturities under one year. The average yield on maturing

investments during the fiscal year was 11.25 percent and total interest earnings for all funds was approximately $3.1 million.

Capital Projects - Future Prospects

In future years the City Council plans to undertake a more active capital project program subject to continued revenue stability in primary funds.

Enterprise Funds

The City's water and sanitation revenue bonds require the City to maintain at least 1.25 times operating income ratio to debt service requirements. Both the water and sanitation funds have met this requirement.

When comparing actual revenues with expenditures, the enterprise funds were in a sound financial position for the fiscal year.

Independent Audit

The City Charter requires an annual audit of the records and accounts of the City by an independent certified public accountant each year. This requirement has been complied with and the auditor's report has been included in this report.

Certificate of Conformance

The Municipal Finance Officers Association of the United States and Canada (MFOA) awarded a Certificate of Conformance in Financial Reporting to the City of San Buenaventura for its comprehensive annual financial report for the fiscal year ended June 30, 1982.

A Certificate of Conformance is valid for a period of one year only. We believe our current report continues to conform to Certificate of Conformance Program requirements. The City will be submitting this report to MFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance Division. Most notably, Ruby D. Newsome, Accounting Supervisor, coordinated the preparation of this year's report. Thanks should also be given to the Word Processing Office for their typing support.

Respectfully submitted,

Fred L. Patrick
Chief Financial Officer

John R. McMillan
Director of Management Services

(This page intentionally left blank.)

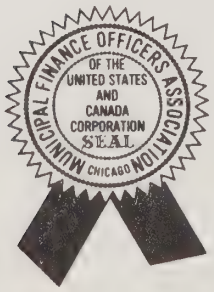
Certificate of Conformance in Financial Reporting

Presented to

City of San Buenaventura, California

For its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 1982

A Certificate of Conformance in Financial Reporting is presented by the Municipal Finance Officers Association of the United States and Canada to governmental units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) are judged to substantially conform to program standards.



Jim C. Kirkland
President

Jeffrey L. Esser
Executive Director

(This page intentionally left blank.)

CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS

DEDICATED TO THE PROFESSIONAL ADVANCEMENT OF MUNICIPAL FINANCE ADMINISTRATION

Certificate of Award

FOR

OUTSTANDING FINANCIAL REPORTING

PRESENTED TO THE

CITY OF SAN BUENAVENTURA

This certificate is issued in recognition of meeting professional standards and criteria in reporting which reflect a high level of quality in the annual financial statements and in the underlying accounting system from which the reports were prepared for the fiscal year 1981 /1982 .

CERTIFIED AND RECORDED:

Daniel C. Harrison
Secretary-Treasurer

FEBRUARY 4, 1983
Date

Kent Hawes
President

FEBRUARY 4, 1983
Date

City of San Buenaventura

DIRECTORY OF CITY OFFICIALS

June 30, 1983

John A. McWherter
Mayor

Dennis Orrock
Deputy Mayor

Harriet Kosmo Henson
Councilmember

Jim Monahan
Councilmember

Pati Longo
Councilmember

John A. Chaudier
Councilmember

John Sullard
Councilmember

John S. Baker
City Manager

Daniel V. Pincetich
Assistant City Manager

Bobby G. Horne
Fire Chief

Barbara J. Kam
City Clerk

Raymond L. McLean
Police Chief

John R. McMillan
Director of Management Services

Robert G. Overstreet
Director of Parks and Recreation

Paul V. Berlant
Director of Community Development

Shelley F. Jones
Director of Public Works

Donald S. Greenberg
City Attorney

City of San Buenventura

ADVISORY BOARDS AND COMMISSIONS

June 30, 1983

Planning Commission

Gary Pihlaja
Kenneth Dole
Jerry Mikuls
Jean Norman
Ross Olney
Marilyn Viles
Gary Nasalroad

Library Board

Sally Willson Weimer
Merri Ann Harbert
Nadine D. Churchill
Eunice Schleiderer
Johanna Overby

Parking Place Commissioners
Vehicle Parking Districts

Districts No. 1 and 2:

Ira Goldenring
Gilbert Z. Levy
Trudy Clark
Donald Campbell
Robert Jones

District No. 3:

Peter Jaffe
Al Paris
Nita Milam

Parks and Recreation

Joanne Kaplan
Todd Collart
Jack Tingstrom
Beverly McCaslin
John Crisp
Ray Di Guilio
Joyce Trahan

Historic Preservation Commission

Patricia Sales
Ruth Wolf
Arlene Demske
Cheryl Aldrich
Ron Morgan
Shannon Trower
Robert Lopez

Architectural Review Board

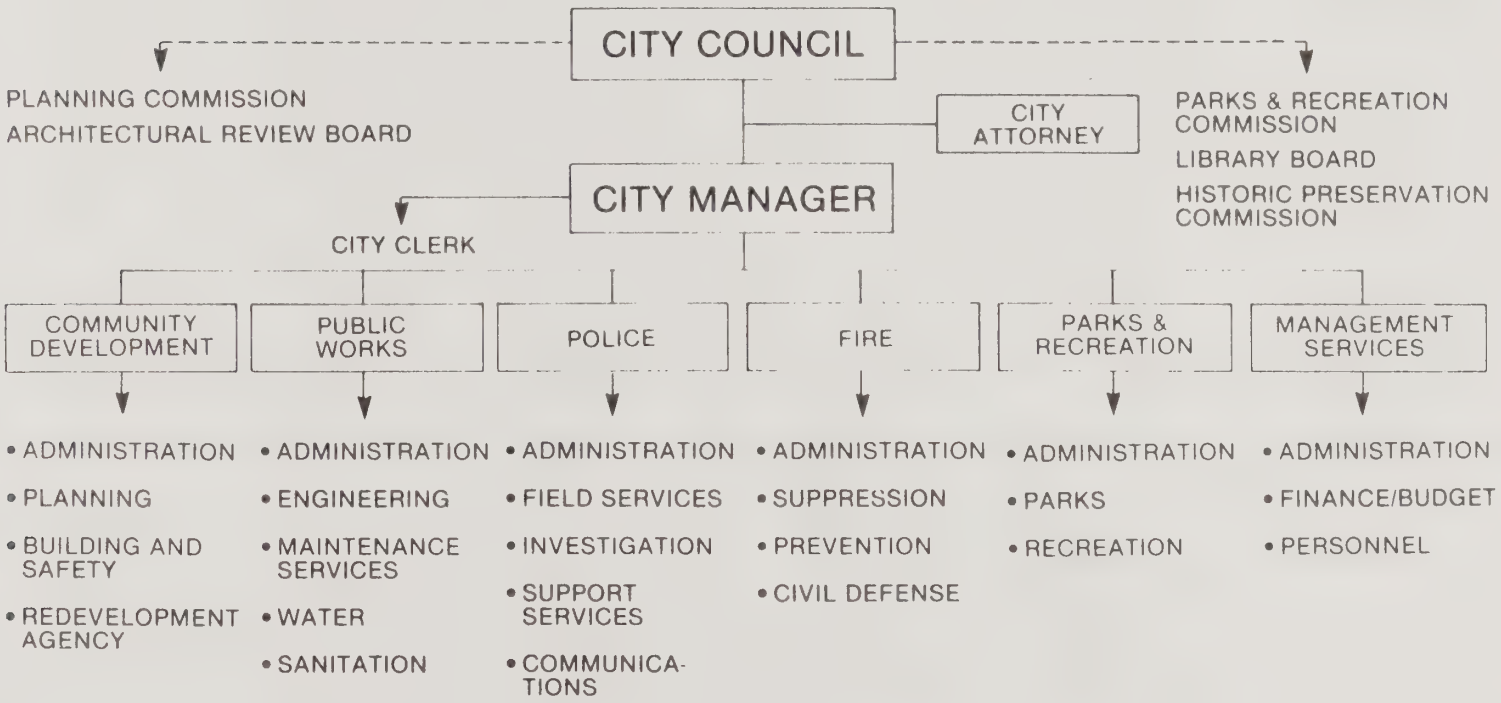
Michael Jones
Paul Jordan
Barbara Harvey
Ellis Jump
Paul Gerwin
Jean Norman
Albert Antelman

Community Services Advisory Committee

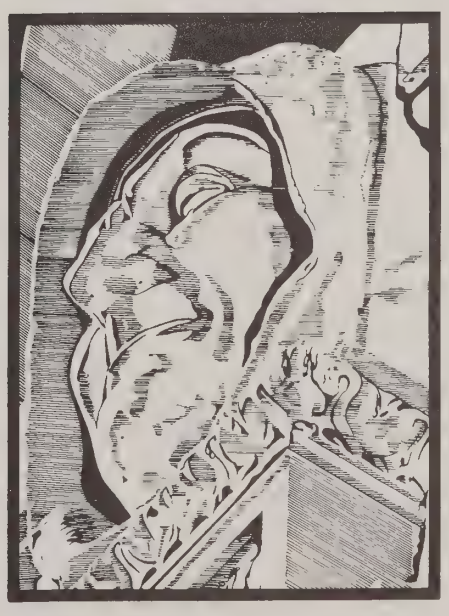
Florence Gregory
Merri Ann Harbert
Jeanne Gaines-Hodges
John Luoma
Betty Sherman
Mary Stephenson
Harry Stewart
George Waites
Todd Collart
Maxine Culp
Herbert Johnson
Phil Reed
Charles Voightsberger, Jr.

(This page intentionally left blank.)

CITY OF SAN BUENAVENTURA



(This page intentionally left blank.)



FINANCIAL SECTION

PEAT MARWICK

Peat, Marwick, Mitchell & Co.
Certified Public Accountants
555 South Flower Street
Los Angeles, California 90071
213-972-4000

The Honorable City Council of
the City of San Buenaventura, California:

We have examined the combined financial statements of the various fund types and account groups of the City of San Buenaventura, California, as listed in the accompanying table of contents (pages 11 through 40) as of and for the year ended June 30, 1983. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned combined financial statements present fairly the financial position of the various fund types and account groups of the City of San Buenaventura, California at June 30, 1983 and the results of operations of such fund types for the year then ended and the changes in financial position of the proprietary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after restatements, with which we concur, of the Capital Projects Fund Type fund balance to include the operations of the Redevelopment Agency of the City of San Buenaventura and in the method of accounting for compensated absences both as described in Note 2 of the notes to the combined financial statements.

The examination referred to above was directed primarily toward forming an opinion on the combined financial statements of the various fund types and account groups of the City of San Buenaventura, California. The accompanying supplementary financial statements of the various funds and account groups of the City of San Buenaventura, California (pages 41 through 82) are not necessary for a fair presentation in accordance with generally accepted accounting principles, and accordingly, our opinion does not relate to the fairness of presentation of the financial position and results of operations of such funds, or the changes in financial position of the individual proprietary funds. Such financial statements have been subjected to the auditing procedures applied in the examination of the combined financial statements of the various fund types and account groups and in our opinion are stated fairly in all material respects when considered in relation to the aforementioned combined financial statements taken as a whole.

Peat, Marwick, Mitchell & Co.

September 9, 1983

(This page intentionally left blank.)

(This page intentionally left blank.)

City of San Buenaventura
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1983
With Comparative Totals for June 30, 1982

	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment
ASSETS					
Cash and invested cash	$14,309,656	$3,841,670	$ -0-	$ 2,435,180	$ 1,218,171
Receivables (net of allowances for uncollectibles):					
Accounts	34,603	3,805	-0-	293	1,983
Special assessments	-0-	-0-	-0-	-0-	866,194
Special assessments, deferred	-0-	-0-	-0-	-0-	4,357,657
Due from other funds (Note 9)	12,306	-0-	-0-	231,406	7,784
Due from other governments (Note 5)	878,375	509,251	-0-	419,353	372,038
Accrued interest	148,834	-0-	-0-	-0-	-0-
Inventory, at cost	276,357	-0-	-0-	-0-	-0-
Prepaid expenses	8,087	2,000	-0-	-0-	-0-
Other investments	-0-	-0-	-0-	-0-	-0-
Restricted cash (Note 13)	-0-	-0-	-0-	-0-	-0-
Land inventory, at cost	-0-	-0-	-0-	4,364,909	-0-
Property, plant, and equipment (net of accumulated depreciation) - (Note 6)	-0-	-0-	-0-	-0-	-0-
State water line construction project (Note 12)	-0-	-0-	-0-	-0-	-0-
Water rights	-0-	-0-	-0-	-0-	-0-
Investment in South Coast Area Transit (Note 3)	-0-	-0-	-0-	-0-	-0-
Advance to Redevelopment Agency (Note 8)	5,139,163	-0-	-0-	3,239,005	-0-
Other	-0-	-0-	-0-	-0-	-0-
Amount available in debt service funds	-0-	-0-	-0-	-0-	-0-
Amount to be provided for retirement of general long-term debt (Note 11)	-0-	-0-	-0-	-0-	-0-
Total Assets	$20,807,381	$4,356,726	$ -0-	$10,690,146	$6,823,827

Proprietary Fund Types		Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	General Fixed Assets	General Long-term Debt	June 30, 1983	June 30, 1982 (Note 2)
$ 3,643,133	$5,702,114	$ -0-	$ -0-	$31,149,924	$23,981,804
665,404	339,639	-0-	-0-	1,045,727	321,767
-0-	-0-	-0-	-0-	866,194	737,110
-0-	-0-	-0-	-0-	4,357,657	4,886,199
98,700	-0-	-0-	-0-	350,196	1,283,673
414,506	-0-	-0-	-0-	2,593,523	3,138,132
-0-	-0-	-0-	-0-	148,834	124,230
-0-	-0-	-0-	-0-	276,357	376,270
40	-0-	-0-	-0-	10,127	14,412
51,194	-0-	-0-	-0-	51,194	36,398
3,169,187	-0-	-0-	-0-	3,169,187	1,537,992
-0-	-0-	-0-	-0-	4,364,909	4,010,633
55,075,475	2,136,785	25,586,411	-0-	82,798,671	77,250,661
9,295,261	-0-	-0-	-0-	9,295,261	8,661,849
1,221,838	-0-	-0-	-0-	1,221,838	1,221,838
2,464,692	-0-	-0-	-0-	2,464,692	2,518,417
-0-	-0-	-0-	-0-	8,378,168	5,292,249
44,053	-0-	-0-	-0-	44,053	48,238
-0-	-0-	-0-	784,530	784,530	824,722
-0-	-0-	-0-	14,237,330	14,237,330	10,382,527
$76,143,483	$8,178,538	$25,586,411	$15,021,860	$167,608,372	$146,649,121

City of San Buenaventura
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS - Continued
June 30, 1983
With Comparative Totals for June 30, 1982

	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	$ 99,125	$ 88,926	$ -0-	$ 33,872	$ 2,751
Contracts payable	-0-	-0-	-0-	639	-0-
Interest payable	-0-	-0-	-0-	-0-	600
Accrued liabilities	-0-	-0-	-0-	-0-	-0-
Due to other funds (Note 9)	7,784	231,406	-0-	98,700	-0-
Due to other governments	15,270	-0-	-0-	-0-	-0-
Deposits	1,007,360	501	-0-	72,412	40,067
Deferred revenue	29,661	-0-	-0-	8	-0-
State water line construction project (Note 12)	-0-	-0-	-0-	-0-	-0-
Capitalized lease obligations (Note 11)	-0-	-0-	-0-	-0-	-0-
Long-term loan	-0-	-0-	-0-	-0-	-0-
Promissory notes payable	-0-	-0-	-0-	-0-	-0-
Advance from City of San Buenaventura	-0-	-0-	-0-	-0-	-0-
General obligation bonds (Note 7)	-0-	-0-	-0-	-0-	-0-
Revenue bonds (Note 7)	-0-	-0-	-0-	-0-	-0-
Special assessment bonds (Note 7)	-0-	-0-	-0-	-0-	5,356,290
Tax allocation bonds payable (Note 7)	-0-	-0-	-0-	-0-	-0-
Total Liabilities	1,159,200	320,833	-0-	205,631	5,399,708
Fund Equity:					
Contributed capital	-0-	-0-	-0-	-0-	-0-
Investment in general fixed assets (Note 6)	-0-	-0-	-0-	-0-	-0-
Retained earnings:					
Reserved for debt service (Note 13)	-0-	-0-	-0-	-0-	-0-
Reserved for current projects	-0-	-0-	-0-	-0-	-0-
Unreserved	-0-	-0-	-0-	-0-	-0-

Proprietary Fund Types		Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	General Fixed Assets	General Long-term Debt	June 30, 1983	June 30, 1982 (Note 2)
$ 277,490	$ 325,350	$ -0-	$ -0-	$ 827,514	$ 1,142,955
-0-	-0-	-0-	-0-	639	812,822
245,401	-0-	-0-	-0-	246,001	152,125
-0-	1,850,113	-0-	-0-	1,850,113	802,136
12,306	-0-	-0-	-0-	350,196	1,283,673
-0-	-0-	-0-	-0-	15,270	2,067
134,163	1,023,388	-0-	-0-	2,277,891	1,101,576
-0-	-0-	-0-	-0-	29,669	-0-
5,352,302	-0-	-0-	-0-	5,352,302	5,227,103
-0-	-0-	-0-	2,213,692	2,213,692	1,425,000
-0-	267,500	-0-	-0-	267,500	-0-
-0-	-0-	-0-	3,000,000	3,000,000	3,000,000
-0-	-0-	-0-	8,378,168	8,378,168	5,292,249
130,000	-0-	-0-	-0-	130,000	200,000
9,615,000	-0-	-0-	-0-	9,615,000	6,890,000
-0-	-0-	-0-	-0-	5,356,290	5,758,103
-0-	-0-	-0-	1,430,000	1,430,000	1,490,000
15,766,662	3,466,351	-0-	15,021,860	41,340,245	34,579,809
37,760,458	1,664,125	-0-	-0-	39,424,583	36,610,004
-0-	-0-	25,586,411	-0-	25,586,411	22,512,436
1,618,821	-0-	-0-	-0-	1,618,821	1,117,350
4,774,776	959,457	-0-	-0-	5,734,233	-0-
16,222,766	2,088,605	-0-	-0-	18,311,371	22,675,831

City of San Buenaventura
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS - Continued
June 30, 1983
With Comparative Totals for June 30, 1982

	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment
LIABILITIES AND FUND EQUITY - Continued					
Fund Equity - Continued					
Fund Balances:					
Reserved for encumbrances	$ 149,111	$ 377,368	$ -0-	$ 525,876	$ -0-
Reserved for debt service (Note 7)	-0-	-0-	-0-	784,530	5,356,290
Reserved for current projects	5,324,015	3,548,669	-0-	2,362,222	-0-
Other reserved (Note 17)	9,522,129	-0-	-0-	3,239,005	9,279
Unreserved	4,652,926	109,856	-0-	3,572,882	(3,941,450)
Total Fund Equity	19,648,181	4,035,893	-0-	10,484,515	1,424,119
Commitments and contingent liabilities (Note 14)					
Total Liabilities and Fund Equity	$20,807,381	$4,356,726	$ -0-	$10,690,146	$ 6,823,827

See accompanying notes to combined financial statements

Proprietary Fund Types		Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	General Fixed Assets	General Long-term Debt	June 30, 1983	June 30, 1982 (Note 2)
$ -0-	$ -0-	$ -0-	$ -0-	$ 1,052,355	$ 2,567,784
-0-	-0-	-0-	-0-	6,140,820	6,582,824
-0-	-0-	-0-	-0-	11,234,906	4,177,486
-0-	-0-	-0-	-0-	12,770,413	11,829,526
-0-	-0-	-0-	-0-	4,394,214	3,996,071
60,376,821	4,712,187	25,586,411	-0-	126,268,127	112,069,312
$76,143,483	$8,178,538	$25,586,411	$15,021,860	$167,608,372	$146,649,121

City of San Buenaventura
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for June 30, 1982

	Governmental		
	General	Special Revenue	Debt Service
Revenues:			
Taxes and special assessments	$16,552,349	$ 687,722	$ -0-
Licenses and permits	394,132	-0-	-0-
Intergovernmental revenue	1,226,240	2,780,249	-0-
Charges for services	1,790,222	520,142	-0-
Fines and forfeitures	678,396	-0-	-0-
Use of money and property	2,658,842	438,963	-0-
Other	28,963	17,623	143,730
Total Revenues	23,329,144	4,444,699	143,730
Expenditures:			
Current:			
General government	2,506,237	147,524	-0-
Community development	1,062,472	390,365	-0-
Public safety	9,428,449	-0-	-0-
Public works	2,067,182	-0-	-0-
Parks and recreation	2,550,440	635,745	-0-
Non-departmental	90,766	-0-	-0-
Capital outlays	142,334	1,904,331	-0-
Lease reimbursement to City of San Buenaventura	-0-	-0-	-0-
Debt service (Notes 7 and 11):			
Principal retirement	-0-	-0-	60,000
Interest and other charges	-0-	-0-	83,730
Other	-0-	-0-	-0-
Total Expenditures	17,847,880	3,077,965	143,730
Excess of Revenues Over (Under) Expenditures	5,481,264	1,366,734	-0-
Other Financing Sources (Uses):			
Proceeds from loans	-0-	-0-	-0-
Proceeds from promissory notes	-0-	-0-	-0-
Advance from City of San Buenaventura	-0-	-0-	-0-
Operating transfers in	2,135	208,524	-0-
Operating transfers out	657,000	1,285,766	-0-
Total Other Financing Sources (Uses)	(654,865)	(1,077,242)	-0-

Fund Types		Totals (Memorandum Only)	
Capital Projects	Special Assessment	Fiscal Year Ended June 30, 1983	Fiscal Year Ended June 30, 1982 (Note 2)
$ 460,464	$ 1,599,620	$19,300,155	$16,940,878
-0-	-0-	394,132	311,557
1,745,121	107,926	5,859,536	6,386,822
128	-0-	2,310,492	1,870,937
-0-	-0-	678,396	638,763
227,327	30,221	3,355,353	3,300,796
12,560	7,148	210,024	896,430
2,445,600	1,744,915	32,108,088	30,346,183
-0-	-0-	2,653,761	2,000,027
-0-	-0-	1,452,837	1,327,357
-0-	-0-	9,428,449	8,882,493
-0-	-0-	2,067,182	2,778,427
-0-	-0-	3,186,185	2,811,574
-0-	857,681	948,447	2,414,076
5,039,108	106,085	7,191,858	7,814,703
-0-	-0-	-0-	204,864
60,000	-0-	120,000	50,000
1,323,415	450,220	1,857,365	683,011
-0-	-0-	-0-	412,492
6,422,523	1,413,986	28,906,084	29,379,024
(3,976,923)	330,929	3,202,004	967,159
734,451	-0-	734,451	-0-
-0-	-0-	-0-	2,940,000
3,085,919	-0-	3,085,919	2,148,696
1,880,629	50,000	2,141,288	2,373,778
198,522	-0-	2,141,288	2,373,778
5,502,477	50,000	3,820,370	5,088,696

City of San Buenaventura
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES - Continued
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for June 30, 1982

	Governmental		
	General	Special Revenue	Debt Service
Other Financing Sources (Uses): - Continued			
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 4,826,399	$ 289,492	$ -0-
Fund Balances - July 1 (Note 2):			
As previously reported	15,395,449	3,752,866	-0-
Prior period adjustment	(573,667)	(6,465)	-0-
As restated	14,821,782	3,746,401	-0-
Fund Balances - June 30	$19,648,181	$ 4,035,893	$ -0-

See accompanying notes to combined financial statements

Fund Types		Totals (Memorandum Only)	
Capital Projects	Special Assessment	Fiscal Year Ended June 30, 1983	June 30, 1982 (Note 2)
$ 1,525,554	$ 380,929	$ 7,022,374	$ 6,055,855
8,962,188	1,043,190	29,153,693	23,097,838
(3,227)	-0-	(583,359)	-0-
8,958,961	1,043,190	28,570,334	23,097,838
$10,484,515	$1,424,119	$35,592,708	$29,153,693

City of San Buenaventura
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
For the Fiscal Year Ended June 30, 1983

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes and special assessments	$14,617,282	$16,552,349	$1,935,067
Licenses and permits	270,950	394,132	123,182
Intergovernmental revenue	1,128,200	1,226,240	98,040
Charges for services	1,498,575	1,790,222	291,647
Fines and forfeitures	545,000	678,396	133,396
Use of money and property	1,482,657	2,658,842	1,176,185
Other	17,500	28,963	11,463
Total Revenues	19,560,164	23,329,144	3,768,980
Expenditures:			
Current:			
General government	2,543,666	2,506,237	37,429
Community development	1,090,181	1,062,472	27,709
Public safety	9,476,743	9,428,449	48,294
Public works	2,827,064	2,067,182	759,882
Parks and recreation	2,787,205	2,550,440	236,765
Non-departmental	92,645	90,766	1,879
Capital outlays	143,537	142,334	1,203
Total Expenditures	18,961,041	17,847,880	1,113,161
Excess of Revenues Over (Under) Expenditures	599,123	5,481,264	4,882,141
Other Financing Sources (Uses):			
Operating transfers in	-0-	2,135	2,135
Operating transfers out	657,000	657,000	-0-
Total Other Financing Sources (Uses)	(657,000)	(654,865)	2,135
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(57,877)	4,826,399	4,884,276
Fund Balances - July 1 (Note 2):			
As previously reported	15,395,449	15,395,449	-0-
Prior period adjustment	(573,667)	(573,667)	-0-
As restated	14,821,782	14,821,782	-0-
Fund Balances - June 30	$14,763,905	$19,648,181	$4,884,276

See accompanying notes to combined financial statements

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
$ 574,080	$ 687,722	$ 113,642	$15,191,362	$17,240,071	$ 2,048,709
-0-	-0-	-0-	270,950	394,132	123,182
2,671,365	2,780,249	108,884	3,799,565	4,006,489	206,924
534,904	520,142	(14,762)	2,033,479	2,310,364	276,885
-0-	-0-	-0-	545,000	678,396	133,396
87,500	438,963	351,463	1,570,157	3,097,805	1,527,648
14,957	17,623	2,666	32,457	46,586	14,129
3,882,806	4,444,699	561,893	23,442,970	27,773,843	4,330,873
147,524	147,524	-0-	2,691,190	2,653,761	37,429
500,377	390,365	110,012	1,590,558	1,452,837	137,721
-0-	-0-	-0-	9,476,743	9,428,449	48,294
-0-	-0-	-0-	2,827,064	2,067,182	759,882
635,745	635,745	-0-	3,422,950	3,186,185	236,765
-0-	-0-	-0-	92,645	90,766	1,879
4,994,701	1,904,331	3,090,370	5,138,238	2,046,665	3,091,573
6,278,347	3,077,965	3,200,382	25,239,388	20,925,845	4,313,543
(2,395,541)	1,366,734	3,762,275	(1,796,418)	6,847,998	8,644,416
132,853	208,524	75,671	132,853	210,659	77,806
1,328,894	1,285,766	43,128	1,985,894	1,942,766	43,128
(1,196,041)	(1,077,242)	118,799	(1,853,041)	(1,732,107)	120,934
(3,591,582)	289,492	3,881,074	(3,649,459)	5,115,891	8,765,350
3,752,866	3,752,866	-0-	19,148,315	19,148,315	-0-
(6,465)	(6,465)	-0-	(580,132)	(580,132)	-0-
3,746,401	3,746,401	-0-	18,568,183	18,568,183	-0-
$ 154,819	$ 4,035,893	$ 3,881,074	$14,918,724	$23,684,074	$ 8,765,350

City of San Buenaventura
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

	Proprietary Fund Types		Totals (Memorandum Only)	
			Fiscal Year Ended	
	Enterprise	Internal Service	June 30, 1983	June 30, 1982
Operating Revenues:				
Charges for services	$10,145,474	$7,136,402	$17,281,876	$11,457,665
Other operating revenues	62,823	462,161	524,984	525,138
Total Operating Revenues	10,208,297	7,598,563	17,806,860	11,982,803
Operating Expenses:				
Personal services	1,812,159	703,729	2,515,888	2,454,967
Contractual services	1,313,505	407,507	1,721,012	1,491,231
Materials and supplies	742,955	1,241,276	1,984,231	1,428,846
General and administrative	3,523,363	4,341,024	7,864,387	3,546,406
Depreciation and amortization	1,149,829	300,821	1,450,650	1,367,738
Total Operating Expenses	8,541,811	6,994,357	15,536,168	10,289,188
Operating Income	1,666,486	604,206	2,270,692	1,693,615
Non-Operating Revenues (Expenses):				
Interest revenue	683,874	-0-	683,874	558,134
Interest expense	608,102	34,551	642,653	463,449
Equity in loss of South Coast Area Transit	(53,725)	-0-	(53,725)	(292,106)
Total Non-Operating Revenues (Expenses)	22,047	(34,551)	(12,504)	(197,421)
Net Income	1,688,533	569,655	2,258,188	1,496,194

See accompanying notes to combined financial statements

City of San Buenaventura
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES - Continued
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

	Proprietary Fund Types		Totals (Memorandum Only)	
			Fiscal Year Ended	
	Enterprise	Internal Service	June 30, 1983	June 30, 1982
Retained Earnings - July 1 (Note 2):				
As previously reported	$21,014,407	$2,500,490	$23,514,897	$22,018,703
Prior period adjustment	(86,577)	(22,083)	(108,660)	-0-
As restated	20,927,830	2,478,407	23,406,237	22,018,703
Retained Earnings - June 30	$22,616,363	$3,048,062	$25,664,425	$23,514,897

City of San Buenaventura
COMBINED STATEMENT OF CHANGES IN
FINANCIAL POSITION - ALL PROPRIETARY FUND TYPES
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

	Proprietary Fund Types		Totals (Memorandum Only)	
		Internal	Fiscal Year Ended	
	Enterprise	Service	June 30, 1983	June 30, 1982
Sources of Working Capital:				
Operations:				
Net income	$ 1,688,533	$ 569,655	$ 2,258,188	$ 1,496,194
Items not requiring working capital- depreciation	1,109,542	300,821	1,410,363	1,112,833
Working Capital Provided by Operations	2,798,075	870,476	3,668,551	2,609,027
Prior year adjustment (Note 2)	(86,577)	(22,083)	(108,660)	-0-
Increase in long-term loan	-0-	267,500	267,500	-0-
Increase in state water project liability	125,199	-0-	125,199	1,105,001
Contributions - all sources	2,454,792	81,502	2,536,294	7,756,789
Total Sources of Working Capital	5,291,489	1,197,395	6,488,884	11,470,817
Uses of Working Capital:				
Increase (decrease) in restricted cash	2,129,637	-0-	2,129,637	(68,348)
Acquisition of fixed assets	2,998,691	885,706	3,884,397	8,083,691
Increase (decrease) in investment in South Coast Area Transit	(53,725)	-0-	(53,725)	695,457
Increase in other assets	629,227	-0-	629,227	1,042,163
Decrease in general obligation bonds payable	60,000	-0-	60,000	70,000
(Increase) decrease in revenue bonds payable	(2,690,000)	-0-	(2,690,000)	275,000
Total Uses of Working Capital	3,073,830	885,706	3,959,536	10,097,963
Net Increase in Working Capital	$ 2,217,659	$ 311,689	$ 2,529,348	$ 1,372,854

See accompanying notes to combined financial statements

City of San Buenaventura
COMBINED STATEMENT OF CHANGES IN
FINANCIAL POSITION - ALL PROPRIETARY FUND TYPES - Continued
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

	Proprietary Fund Types		Totals (Memorandum Only)	
			Fiscal Year Ended	
	Enterprise	Internal Service	June 30, 1983	June 30, 1982
Elements of Net Increase (Decrease) in Working Capital:				
Cash and invested cash	$ 1,275,049	$ 2,602,368	$ 3,877,417	$ 735,507
Accounts receivable, net	370,177	328,089	698,266	(185,261)
Due from other funds	98,700	-0-	98,700	-0-
Due from other governments	(1,117,708)	-0-	(1,117,708)	39,170
Prepaid expenses	40	-0-	40	-0-
Accounts payable	(117,819)	(264,370)	(382,189)	60,442
Contracts payable	549,444	-0-	549,444	219,901
Interest payable	(94,591)	-0-	(94,591)	15,454
Accrued liabilities	500	(1,331,010)	(1,330,510)	52,991
Due to other funds	1,263,000	-0-	1,263,000	11,913
Deposits	1,071	(1,023,388)	(1,022,317)	(23,551)
Current portion of long-term debt	(25,000)	-0-	(25,000)	449,443
Other	14,796	-0-	14,796	(3,155)
Net Increase in Working Capital	$ 2,217,659	$ 311,689	$ 2,529,348	$ 1,372,854

Note 1: Summary of Significant Accounting Policies

The City of San Buenaventura was incorporated as a town, "Act of Legislative" on March 10, 1866, and recognized as a city by election on December 4, 1905, but was certified January 5, 1906. The initial City charter was adopted October 13, 1931 and revised November 6, 1973. The City operates under a Council-Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), public works (streets, water and sanitation), parks and recreation, community development (planning and zoning), and general administrative services.

The accounting policies of the City of San Buenaventura conform to generally accepted accounting principles. The following is a summary of the more significant policies.

A. Fund Accounting:

The accounts of the City are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate.

Governmental Fund Types

General Fund:

The general fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to a specific fund are accounted for in this fund. From this fund are paid the general operating expenses, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds:

Federal Revenue Sharing Fund:

This fund is utilized to properly account for the use of all Federal revenue sharing grants and related revenues.

Gas Tax Fund:

This fund is utilized to account for monies received from the state government and other sources which can be used for street purposes only.

Note 1: Summary of Significant Accounting Policies - Continued

Comprehensive Employment and Training Act Fund:

This fund is utilized to properly account for the use of all Comprehensive Employment and Training Act funds.

Community Improvement Fund:

Revenues for this fund are derived from uniform transient occupancy tax (hotel-motel tax) which is used for community improvement projects.

Recreational Activities Fund:

This fund utilizes fee charges to finance recreational programs covering youth and adult physical and cultural activities.

Park and Recreation Tax Fund:

Revenues for this fund are derived from a bedroom tax levied on each new dwelling unit. These revenues are used for planning, acquisition, improvement or expansion of public parks, playgrounds, or other recreational facilities.

Debt Service Fund:

The debt service fund is used to account for the payment of interest and principal on long-term, general obligation debt other than that payable from special assessments and debt issued for and serviced primarily by proprietary fund types.

Capital Projects Funds:

Capital Improvement Fund:

This fund was established to account for revenues received for the construction of capital projects for specific improvements or the acquisition of major capital facilities (other than those funded through proprietary funds and special assessment funds).

Housing and Community Development Block Grant Fund:

This fund is required by the Federal government to properly account for revenues and expenditures related to community development block grants.

Note 1: Summary of Significant Accounting Policies - Continued

Redevelopment Agency:

The Agency is broadly empowered to engage in the general economic revitalization and redevelopment of the City through acquisition and development of property in those areas of the City determined to be in a declining condition.

Special Assessment Funds:

These funds are used to account for the revenues, operations and redemption of assessment bonds. Special assessment bonds payable do not represent a liability of the City and are not shown as part of the City's bonded debt. Debt service requirements are met by assessing those property owners that benefit from the improvements.

Proprietary Fund Types

Enterprise Funds:

These funds are used to account for operations that are financed and operated in a manner similar to private business, where the costs of providing service are intended to be recovered through user charges.

Sewer and Sanitation Fund:

This fund was established to account for revenues received for services related to collection and disposal of sewage.

Water Fund:

This fund is used to generate sufficient revenue through user fees to finance the acquisition, operation and maintenance of its facilities.

Golf Course Fund:

This fund was established to account for revenues produced from the operation of the municipal golf courses.

South Coast Area Transit District Fund (SCAT):

This fund was established to account for the City's interest in SCAT, which is operated and financed by the City of Port Hueneme, the City of Ojai, the City of Oxnard, the City of Santa Paula, the City of San Buenaventura and the County of Ventura.

Note 1: Summary of Significant Accounting Policies - Continued

Internal Service Funds:

The following funds: data processing services, office services, equipment services, facilities maintenance services, employee fringe benefit services, and risk management services were established to account for revenues received from other funds through a user charge. Expenses for maintenance, operations, and acquisition of equipment are also recorded in these funds.

B. General Fixed Assets and General Long-Term Debt Account Groups:

Fixed assets used in governmental fund types are accounted for in the general fixed assets group of accounts. General fixed assets consist of land, buildings, structures and improvements, machinery and equipment, certain office equipment (including office furniture) and are not depreciated. The City does not capitalize infrastructure fixed assets.

All fixed assets are valued at historical costs when available. Contributed assets are valued at fair market value on the date donated.

Long-term liabilities which are to be financed from the general resources of the city are accounted for in the general long-term debt account group. Long-term liabilities of the Redevelopment Agency of the City of San Buenaventura are also included in the general long-term debt account group.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations on a straight-line basis. Accumulated depreciation is reported in proprietary fund balance sheets. The estimated useful lives are as follows:

Buildings	-	20-50 years
Improvements	-	20-45 years
Equipment	-	3-30 years

C. Basis of Accounting:

The modified accrual basis of accounting is followed for governmental fund types. Under this basis of accounting, revenues are recognized in the accounting period in which they become available and measurable. The City considers interest, subventions, assessment receivables and grant revenues billed but not received as susceptible to accrual. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and special assessment indebtedness secured by interest-bearing special assessment levies, which are recognized when due.

Note 1: Summary of Significant Accounting Policies - Continued

The accrual basis of accounting is used for proprietary fund types. Under this basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable. Unbilled service receivables which are not significant are not recognized as revenue.

D. Budgets and Budgetary Accounting:

The following procedures are utilized by the City in establishing the budgetary data reflected in the financial statements:

1. During May, the City Manager submits the proposed budget to the City Council for the subsequent fiscal year. The operating budget includes both the sources and types of funds for the proposed expenditures.

2. In June, public hearings are conducted to obtain citizen input with the final budget being adopted no later than July 1.

3. Formal budgetary integration is employed as a management control device during the year for the general fund and special revenue funds.

All budgeted amounts are reported on the same basis as the fund types, and adopted on a basis consistent with generally accepted accounting principles (GAAP). The budget is amended during the fiscal year to reflect adjustments as authorized by the City Council with all appropriations expiring at year end. Budget revisions made during the year ended June 30, 1983 were not significant.

E. Encumbrances:

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of funds are recorded in order to reserve that portion of the applicable appropriation, is employed.

F. Investments:

Investments are stated at cost, which approximates market.

G. Inventories:

Inventories are valued at average cost on a first in first out basis. Inventories recorded in the general fund consist of expendable supplies earmarked for consumption and are fully reserved. Land inventory in the Redevelopment Agency (capital projects fund type) represents land held for resale and is valued at cost.

Note 1: Summary of Significant Accounting Policies - Continued

H. Advance to Other Funds:

Noncurrent portions of long-term interfund loans receivable (reported in "advance to" asset accounts) are equally offset by a fund balance reserve account which indicates that they do not constitute "available spendable resources" since they are not a component of net current assets. Current portions of long-term interfund loans receivable (reported in "due from asset accounts") are considered "available spendable resources".

I. Accounts and Contracts Payable:

The City makes an effort to promptly pay for goods and services billed prior to June 30, each year. The City's accrued liabilities were recorded at June 30, 1983, to ensure a fair presentation of the City's financial statements.

J. Annual Vacation and Sick Leave:

It is the policy of the City to record the cost of annual vacation and sick leave as accrued in accordance with National Council on Governmental Accounting, Statement 4, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences". Sick leave is accrued at 25 percent of the unused sick leave balance. It is only payable to police and fire personnel with ten or more years of service upon separation.

See Note 2 for further discussion.

K. Comparative Data:

Comparative data for the prior year has been presented in certain parts of the accompanying combined financial statements in order to provide an understanding of changes in the City's financial position and operations.

L. Self-Insurance:

The City is self-insured for workers' compensation claims. Workers' compensation insurance protection is provided through the City's risk management internal service fund. As of June 30, 1983, the estimated liability for claims payable was approximately $402,000.

M. Total Columns on Combined Statements - Overview:

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in the memorandum columns do not fairly present financial position, results of operation, or changes in financial position in conformance with generally accepted accounting principles.

Note 2: Accounting Changes

During the year ended June 30, 1983, the City implemented National Council on Government Accounting (NCGA), Statement 3, "Defining the Governmental Reporting Entity" and Statement 4, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences". Certain adjustments to previously reported amounts have been required based on the applicable provisions of these statements.

Based on the provisions of NCGA, Statement 3, the City has included the Redevelopment Agency of the City of San Buenaventura in the accompanying financial statements based on the criteria for inclusion as provided in the statement. The fund balance in the Capital Projects fund type has been restated to include the effect of the Agency's operations on the accompanying combined financial statements. Additionally, the June 30, 1982 "Memorandum Only" comparative figures show the pro forma effects of including the Agency in the prior year.

In accordance with the provisions of NCGA Statement 4, effective for fiscal years beginning after December 31, 1982 for which the City has elected early application, the City has accrued compensated absences in the accompanying financial statements and has shown the cumulative effect on the various fund types as a prior period adjustment to beginning fund balance as of July 1, 1982. The fund balance as of July 1, 1981 and the comparative 1982 fiscal year balances have not been restated as the changes in accrued liabilities from 1981 to 1982 were not significant.

Note 3: South Coast Area Transit District (SCAT)

SCAT is operated and financed by the City of Port Hueneme, the City of Ojai, the City of Oxnard, the City of Santa Paula, the City of San Buenaventura and the County of Ventura. As of June 30, 1983, the City of San Buenaventura held a 41.04 percent interest in SCAT. The City's net equity in SCAT, accounted for under the equity method was $2,464,692 at June 30, 1983.

Note 4: Property Tax

A State Constitutional Amendment (Proposition 13) provided that the tax rate was limited to one percent of full cash value (same as $4.00 per $100 assessed value), levied only by the County and shared with all other political jurisdictions including the City. Each jurisdiction (including the City) may increase its tax rate levy for voter approved debt.

Note 5: Due From Other Governments

Amounts due from other governments include $370,393 from the Federal Disaster Relief Act of 1974 grant to recover cost incurred for the Portobello canal dredging. Also, funds in the amount of $419,353 are due under the Housing and Community Development Act of 1974 to recover project costs incurred. Other funds due from Federal and state government include approximately $400,000 for a clean water grant to reimburse 87½ percent of costs incurred for a sludge handling and disposal project which is near completion.

Note 6: Changes in General Fixed Assets

A summary of changes in general fixed assets are as follows:

Description	Balance July 1, 1982	Addition	Retirements	Balance June 30, 1983
Land	$ 2,857,330	$ 492,100	$ -0-	$ 3,349,430
Buildings, Structures and Improvements	10,983,332	6,325,746	1,318,428	15,990,650
Machinery and Equipment	2,160,808	630,101	52,786	2,738,123
Construction in Progress	6,510,966	2,154,711	5,157,469	3,508,208
Total	$22,512,436	$9,602,658	$6,528,683	$25,586,411

A summary of proprietary fund type, property, plant and equipment as of June 30, 1983 are as follows:

Description	Enterprise	Internal Service
Land	$ 219,842	$ -0-
Buildings	7,268,114	15,191
Improvements other than buildings	36,256,213	-0-
Machinery and equipment	11,622,625	3,513,287
Construction in progress	14,806,011	5,828
Total	70,172,805	3,534,306
Less accumulated depreciation	15,097,330	1,397,521
Net	$55,075,475	$2,136,785

Note 7: Changes in Long-Term Debt

The following is a summary of bond transactions of the City for the year ended June 30, 1983:

	General Obligation	Revenue	Special Assessment	Tax Allocation	Total
Bonds Payable at July 1, 1982	$200,000	$6,890,000	$5,758,103	$1,490,000	$14,338,103
Bonds Issued	-0-	3,000,000	-0-	-0-	3,000,000
Bonds Retired	70,000	275,000	401,813	60,000	806,813
Bonds Payable at June 30, 1983	$130,000	$9,615,000	$5,356,290	$1,430,000	$16,531,290

Bonds payable at June 30, 1983 are comprised of the following issues:

General Obligation Bonds:

$1,750,000, March 1, 1960, waterworks serial bonds due in annual installments ranging from $60,000 to $70,000 through March 1, 1985; interest rates ranging from 2.75 percent to 5.25 percent per annum. Total amount outstanding as of June 30, 1983: $130,000.

Revenue Bonds:

Water:

$2,500,000, February 1, 1969, waterworks serial bonds due in installments ranging from $70,000 to $170,000 through February 1, 1999; interest rates ranging from 4.85 percent to 6 percent per annum. Total amount outstanding as of June 30, 1983: $1,820,000.

$1,330,000, August 1, 1970, waterworks series A serial bonds due in installments ranging from $75,000 to $115,000 through August 1, 1990; interest rates ranging from 6 percent to 7 percent per annum. Total amount outstanding as of June 30, 1983: $735,000.

$2,670,000, February 1, 1972, waterworks series B serial bonds due in installments ranging from $55,000 to $340,000 through February 1, 2002; interest rates ranging from 5 percent to 7 percent per annum. Total amount outstanding as of June 30, 1983: $2,245,000.

Sewer:

$1,000,000, March 1, 1971, sewer series A serial bonds due in installments ranging from $35,000 to $75,000 through March 1, 1996; interest rates ranging from 5 percent to 7 percent per annum. Total amount outstanding as of June 30, 1983: $705,000.

Note 7: Changes in Long-Term Debt - Continued

$1,500,000, September 1, 1971, sewer series B serial bonds due in installments ranging from $50,000 to $115,000 through September 1, 1996; interest rates ranging from 5 percent to 7 percent per annum. Total amount outstanding as of June 30, 1983: $1,110,000.

$3,000,000, November 22, 1982, sewer series C serial bonds are due in installments ranging from $25,000 to $500,000 through September 1, 2002; interest rates ranging from 9 percent to 11 percent per annum. Total amount outstanding as of June 30, 1983: $3,000,000.

Special Assessments:

Special assessment bonds range from 5.70 percent to 10 percent and are payable solely from assessments levied against property benefited by improvements in the special assessment districts. The total amount of bonds outstanding at June 30, 1983 was $5,356,290. The City is not obligated for the debt service of the special assessment districts' bond indebtedness.

Redevelopment Agency Tax Allocation Bonds:

First Issue:

$1,140,000, May 15, 1973, tax allocation bonds due in annual installments ranging from $20,000 to $90,000 through May 15, 1998; interest rates ranging from 5 percent to 7 percent annually. Total amount outstanding as of June 30, 1983: $890,000.

Second Issue:

$710,000, November 15, 1973, tax allocation bonds due in annual installments ranging from $15,000 to $50,000 through March 15, 1998; interest rates ranging from 5 percent to 7 percent per annum. Total amount outstanding as of June 30, 1983: $540,000.

As of June 30, 1983, the total future debt payments including interest is as follows:

Year Ending June 30	General Obligation	Revenue	Special Assessment	Redevelopment Agency Tax Allocation	Total
1984	$ 65,070	$ 967,180	$ 817,733	$ 134,220	$ 1,984,203
1985	72,730	973,585	803,847	136,220	1,986,382
1986-1990	-0-	4,859,042	3,024,320	692,570	8,575,932
1991-1995	-0-	4,389,623	2,501,295	707,570	7,598,488
1996-2000	-0-	4,108,175	1,588,000	436,888	6,133,063
2001-2010	-0-	2,270,636	154,760	-0-	2,425,396
Total	$137,800	$17,568,241	$8,889,955	$2,107,468	$28,703,464

At June 30, 1983, city management believes that the City has complied with all requirements of its various debt agreements.

Note 8: Advance to the Redevelopment Agency of the City of San Buenaventura

The City has advanced monies to the Redevelopment Agency of the City of San Buenaventura for project costs and administrative expenses. In addition, the Agency is obligated to reimburse the City for its annual lease payments on a parking structure within the city. The City has accumulated a receivable for these advances and for lease payments not yet reimbursed in the amount of $8,378,168 which are fully reserved in the general fund and capital projects funds.

Property taxes are presently the Agency's primary source of revenue. Since the passage of Proposition 13 in the State of California, the Agency's revenues have been insufficient to cover its debt service commitments to the City. Further development or future real estate transactions within the project area could provide the Agency with sufficient revenues to meet its debt service obligation.

Note 9: Interfund Receivables and Payables

The interfund receivables and payables balances as of June 30, 1983 are as follows:

	Interfund Receivables	Interfund Payables
General Fund	$ 12,306	$ 7,784
Special Revenue Funds:		
Revenue Sharing	-0-	231,406
Capital Projects Funds:		
Capital Improvement	231,406	-0-
H.C.D.A. Act of 1974	-0-	98,700
Special Assessment Funds:		
Pierpont	1,436	-0-
Victoria	6,348	-0-
Enterprise Fund:		
Sewer	98,700	12,306
Total	$350,196	$350,196

Note 10: Pension Plan

The City participates in the State of California Public Employees Retirement System (PERS) which covers substantially all of the City's employees. Two valuations have been established for the City:

- One for all safety employees, and

Note 10: Pension Plan - Continued

- A separate program for all other qualifying employees.

PERS is considered to be a contributory plan deriving funds from employee contributions as well as from employer contributions and earnings from investments.

It is the City's policy to fund current retirement costs as accrued. The total pension expense for 1983 and 1982 was $2,081,770 and $2,057,405 respectively, which includes amortization of past service cost to the year 2000. The accumulated plan benefits and plan net assets for the City's PERS is presented below as of the most recent valuation date.

	June 30, 1982	
	Safety	All Others
Actuarial present value of accumulated plan benefits:	$33,518,315	$24,297,025
Net assets available for benefits:	$12,799,666	$10,922,404
Unfunded liability:	$ 6,563,157	$ 4,427,784

The weighted average assumed rate of return used in determining the actuarial present value of accumulated plan benefits was 6½ percent for 1982. Effective July 1, 1982, the rate of return has been increased to 8½ percent thereby generally reducing employer contribution rates. On the whole these rates have remained relatively constant from year to year.

Note 11: Obligation Under Capital Leases

The City has entered into a ninety-nine (99) year lease with the Parking Authority of the City of San Buenaventura (Authority) for a parking structure. The terms of the lease are such that the City shall pay to the Authority an amount sufficient to pay all interest and principal on the bonds issued by the Authority to finance the structure, which currently approximates $144,000 per annum. As such, the City has recorded as a liability the total future payments to be made to the Authority, net of unearned interest calculated at a rate of approximately 6½ percent. Said amount equalled $1,365,000 at June 30, 1983. Additionally, the City has entered into various equipment leases where ultimate title will at the end of the leases rest with the City. The City has recorded the equipment in the general fixed assets account group and has recorded a liability for the future payments, net of unearned interest ranging from 10 to 12 percent, in the general long-term debt account group. Said amount equalled $848,692 at June 30, 1983. Such leases are accounted for as capitalized leases.

Note 12: State Water Project

The City has entered into an agreement for the allocation of water from the State's Water Plan. This agreement runs through the fiscal year ending June 30, 2035. The costs for this project are adjusted semi-annually by the State and have been increasing annually. The City has accrued as a current liability approximately $520,000 for their obligation to be paid during the 1984 fiscal year.

Note 13: Restricted Assets

Restricted cash amounts are held by a fiscal agent for the redemption of bond debt, acquisition and construction, and deposits held in trust for the enterprise funds.

Note 14: Commitments and Contingent Liabilities

The City has a commitment of approximately $1,000,000 for contracts awarded but not completed at June 30, 1983.

The major contracts outstanding are for street improvements, water main replacement, the City's maintenance yard renovation and the Redevelopment Agency Downtown project.

Several lawsuits and claims were pending against the City at June 30, 1983. In the opinion of the City Attorney, there are adequate legal defenses to these actions and it is not anticipated that there will be any adverse material effect on the financial position of the City.

Note 15: Segment Information

The following represents a summary of the City's enterprise operations at June 30, 1983 (in thousands of dollars):

	Sewer/ Sanitation	Water	Golf	SCAT	Total
Operating revenue	$ 4,104	$ 5,508	$597	$-0-	$10,209
Depreciation and amortization expense	618	516	16	-0-	1,150
Operating income or (loss)	93	1,487	86	-0-	1,666
Net income or (loss)	133	1,493	115	(54)	1,687
Current capital, contributions	2,268	187	-0-	-0-	2,455
Net addition of fixed assets	2,551	451	(45)	-0-	2,957
Net working capital	1,302	793	123	-0-	2,218
Bonds and other long-term liabilities: Payable from operating revenues	4,730	9,437	-0-	-0-	14,167
Total equity	$32,252	$24,862	$799	$2,465	$60,378

Note 16: Deficit Fund Balances

Certain funds had deficit fund balances at June 30, 1983 as follows:

The facilities maintenance and employee fringe benefits internal service funds had deficits due to inadequate billings in these recently created funds. Increased billing rates for the 1984 fiscal year are anticipated to alleviate the deficits.

The comprehensive employment training act fund had an insignificant deficit which will be alleviated through future grant revenues.

Note 17: Other Reserved Fund Balances

The following is a breakdown of other reserved balances for the general fund:

Inventory of supplies	$ 276,357
Advance to Redevelopment Agency	5,139,163
Trust deposits	1,007,360
Bank of America loan	3,000,000
Other	99,249
	$9,522,129

Other reserved in the capital projects fund has been established to reserve for an advance to the Redevelopment Agency in the amount of $3,239,005.

(This page intentionally left blank.)

GOVERNMENTAL FUND TYPES

(This page intentionally left blank.)

City of San Buenaventura
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
June 30, 1983
With Comparative Totals for June 30, 1982

	Revenue Sharing	Gas Tax	Comprehensive Employment Training Act
ASSETS			
Cash and invested cash	$ -0-	$2,929,736	$(54,497)
Accounts receivable, net	-0-	520	-0-
Due from other governments	231,406	163,749	52,497
Prepaid expenses	-0-	-0-	2,000
Total Assets	$231,406	$3,094,005	$ -0-
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -0-	$ 55,386	$ 2,263
Contracts payable	-0-	-0-	-0-
Accrued liabilities	-0-	-0-	-0-
Due to other funds	231,406	-0-	-0-
Deposits	-0-	-0-	-0-
Total Liabilities	231,406	55,386	2,263
Fund Balances:			
Reserved for encumbrances	-0-	358,511	-0-
Reserved for current projects	231,406	2,497,206	-0-
Unreserved	(231,406)	182,902	(2,263)
Total Fund Balances	-0-	3,038,619	(2,263)
Total Liabilities and Fund Balances	$231,406	$3,094,005	$ -0-

Community Improvement	Recreational Activities	Park and Recreation Tax	Totals June 30, 1983	Totals June 30, 1982
$ 485,377	$ 17,102	$463,952	$3,841,670	$3,380,526
-0-	3,285	-0-	3,805	1,132
-0-	1,259	60,340	509,251	414,932
-0-	-0-	-0-	2,000	2,000
$ 485,377	$ 21,646	$524,292	$4,356,726	$3,798,590
$ 12,236	$ 19,041	$ -0-	$ 88,926	$ 32,366
-0-	-0-	-0-	-0-	12,767
-0-	-0-	-0-	-0-	89
-0-	-0-	-0-	231,406	-0-
20	481	-0-	501	502
12,256	19,522	-0-	320,833	45,724
15,501	3,029	327	377,368	345,256
463,607	101,357	255,093	3,548,669	2,861,599
(5,987)	(102,262)	268,872	109,856	546,011
473,121	2,124	524,292	4,035,893	3,752,866
$ 485,377	$ 21,646	$524,292	$4,356,726	$3,798,590

City of San Buenaventura
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

	Revenue Sharing	Gas Tax	Comprehensive Employment Training Act
Revenues:			
Taxes	$ -0-	$ -0-	$ -0-
Intergovernmental revenue	930,524	1,630,919	147,396
Charges for services	-0-	-0-	-0-
Use of money and property	-0-	320,314	-0-
Other	-0-	16,284	-0-
Total Revenues	930,524	1,967,517	147,396
Expenditures:			
Current:			
General government	-0-	-0-	147,524
Community development	-0-	-0-	-0-
Parks and recreation	-0-	-0-	-0-
Capital outlays	-0-	1,511,345	-0-
Total Expenditures	-0-	1,511,345	147,524
Excess of Revenues Over (Under) Expenditures	930,524	456,172	(128)
Other Financing Sources (Uses):			
Operating transfers in	1,600	101,924	-0-
Operating transfers out	1,164,715	-0-	2,135
Total Other Financing Sources (Uses)	(1,163,115)	101,924	(2,135)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(232,591)	558,096	(2,263)
Fund Balances - July 1:			
As previously reported	232,591	2,480,523	-0-
Prior period adjustment	-0-	-0-	-0-
As restated	232,591	2,480,523	-0-
Fund Balances - June 30	$ -0-	$3,038,619	$ (2,263)

Community Improvement	Recreational Activities	Park and Recreation Tax	Totals Fiscal Year Ended June 30, 1983	Totals Fiscal Year Ended June 30, 1982
$ 530,780	$ -0-	$ 156,942	$ 687,722	$ 553,029
-0-	-0-	71,410	2,780,249	2,843,613
38,994	481,143	5	520,142	432,366
52,981	2,033	63,635	438,963	634,631
-0-	1,339	-0-	17,623	297,272
622,755	484,515	291,992	4,444,699	4,760,911
-0-	-0-	-0-	147,524	206,691
390,365	-0-	-0-	390,365	393,706
-0-	635,745	-0-	635,745	513,918
-0-	-0-	392,986	1,904,331	2,018,194
390,365	635,745	392,986	3,077,965	3,132,509
232,390	(151,230)	(100,994)	1,366,734	1,628,402
-0-	105,000	-0-	208,524	120,819
55,000	-0-	63,916	1,285,766	1,749,809
(55,000)	105,000	(63,916)	(1,077,242)	(1,628,990)
177,390	(46,230)	(164,910)	289,492	(588)
297,308	53,242	689,202	3,752,866	3,753,454
(1,577)	(4,888)	-0-	(6,465)	-0-
295,731	48,354	689,202	3,746,401	3,753,454
$473,121	$ 2,124	$ 524,292	$ 4,035,893	$ 3,752,866

City of San Buenaventura
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVENUE SHARING FUND
For the Fiscal Year Ended June 30, 1983
With Comparative Actual Amounts for the Fiscal Year Ended June 30, 1982

	1983			
	Budget	Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Intergovernmental revenue	$ 850,000	$ 930,524	$80,524	$ 926,355
Use of money and property	-0-	-0-	-0-	18,686
Total Revenues	850,000	930,524	80,524	945,041
Excess of Revenues Over (Under) Expenditures	850,000	930,524	80,524	945,041
Other Financing Sources (Uses):				
Operating transfers in	-0-	1,600	1,600	-0-
Operating transfers out	1,164,715	1,164,715	-0-	941,031
Total Other Financing Sources (Uses)	(1,164,715)	(1,163,115)	1,600	(941,031)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(314,715)	(232,591)	82,124	4,010
Fund Balances - July 1	232,591	232,591	-0-	228,581
Fund Balances - June 30	$ (82,124)	$ -0-	$82,124	$ 232,591

City of San Buenaventura
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GAS TAX FUND
For the Fiscal Year Ended June 30, 1983
With Comparative Actual Amounts for the Fiscal Year Ended June 30, 1982

	1983			
	Budget	Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Intergovernmental revenue	$ 1,502,500	$1,630,919	$ 128,419	$1,301,139
Use of money and property	87,500	320,314	232,814	392,810
Other	3,500	16,284	12,784	260,633
Total Revenues	1,593,500	1,967,517	374,017	1,954,582
Expenditures:				
Capital outlays	4,391,329	1,511,345	2,879,984	1,698,182
Total Expenditures	4,391,329	1,511,345	2,879,984	1,698,182
Excess of Revenues Over (Under) Expenditures	(2,797,829)	456,172	3,254,001	256,400
Other Financing Sources (Uses):				
Operating transfers in	127,853	101,924	(25,929)	104,319
Operating transfers out	-0-	-0-	-0-	123,607
Total Other Financing Sources (Uses)	127,853	101,924	(25,929)	(19,288)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,669,976)	558,096	3,228,072	237,112
Fund Balances - July 1	2,480,523	2,480,523	-0-	2,243,411
Fund Balances - June 30	$ (189,453)	$3,038,619	$3,228,072	$2,480,523

City of San Buenaventura
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMPREHENSIVE EMPLOYMENT TRAINING ACT FUND
For the Fiscal Year Ended June 30, 1983
With Comparative Actual Amounts for the Fiscal Year Ended June 30, 1982

	1983			
	Budget	Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Intergovernmental revenue	$147,396	$147,396	$ -0-	$206,346
Other	-0-	-0-	-0-	463
Total Revenues	147,396	147,396	-0-	206,809
Expenditures:				
Current:				
General government	147,524	147,524	-0-	206,691
Total Expenditures	147,524	147,524	-0-	206,691
Excess of Revenues Over (Under) Expenditures	(128)	(128)	-0-	118
Other Financing Sources (Uses):				
Operating transfers out	2,135	2,135	-0-	83
Total Other Financing Sources (Uses)	(2,135)	(2,135)	-0-	(83)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,263)	(2,263)	-0-	35
Fund Balances - July 1	-0-	-0-	-0-	(35)
Fund Balances - June 30	$ (2,263)	$ (2,263)	$ -0-	$ -0-

City of San Buenaventura
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY IMPROVEMENT FUND
For the Fiscal Year Ended June 30, 1983
With Comparative Actual Amounts for the Fiscal Year Ended June 30, 1982

	1983			
	Budget	Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Taxes	$554,080	$530,780	$(23,300)	$ 527,834
Charges for services	5,000	38,994	33,994	-0-
Use of money and property	-0-	52,981	52,981	119,160
Other	11,457	-0-	(11,457)	36,086
Total Revenues	570,537	622,755	52,218	683,080
Expenditures:				
Current:				
Community development	500,377	390,365	110,012	393,706
Total Expenditures	500,377	390,365	110,012	393,706
Excess of Revenues Over (Under) Expenditures	70,160	232,390	162,230	289,374
Other Financing Sources (Uses):				
Operating transfers out	62,400	55,000	7,400	662,342
Total Other Financing Sources (Uses)	(62,400)	(55,000)	7,400	(662,342)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	7,760	177,390	169,630	(372,968)
Fund Balances - July 1:				
As previously reported	297,308	297,308	-0-	670,276
Prior period adjustment	(1,577)	(1,577)	-0-	-0-
As restated	295,731	295,731	-0-	670,276
Fund Balances - June 30	$303,491	$473,121	$169,630	$ 297,308

City of San Buenaventura
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECREATIONAL ACTIVITIES FUND
For the Fiscal Year Ended June 30, 1983
With Comparative Actual Amounts for the Fiscal Year Ended June 30, 1982

	1983			
	Budget	Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Charges for services	$529,904	$ 481,143	$ (48,761)	$432,366
Use of money and property	-0-	2,033	2,033	17,413
Other	-0-	1,339	1,339	90
Total Revenues	529,904	484,515	(45,389)	449,869
Expenditures:				
Current:				
Parks and recreation	635,745	635,745	-0-	513,918
Capital outlays	-0-	-0-	-0-	7,011
Total Expenditures	635,745	635,745	-0-	520,929
Excess of Revenues Over (Under) Expenditures	(105,841)	(151,230)	(45,389)	(71,060)
Other Financing Sources (Uses):				
Operating transfers in	5,000	105,000	100,000	-0-
Total Other Financing Sources (Uses)	5,000	105,000	100,000	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(100,841)	(46,230)	54,611	(71,060)
Fund Balances - July 1:				
As previously reported	53,242	53,242	-0-	124,302
Prior period adjustment	(4,888)	(4,888)	-0-	-0-
As restated	48,354	48,354	-0-	124,302
Fund Balances - June 30	$(52,487)	$ 2,124	$ 54,611	$ 53,242

City of San Buenaventura
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PARK AND RECREATION TAX FUND
For the Fiscal Year Ended June 30, 1983
With Comparative Actual Amounts for the Fiscal Year Ended June 30, 1982

	1983			
	Budget	Actual	Variance Favorable (Unfavorable)	1982 Actual
Revenues:				
Taxes	$ 20,000	$ 156,942	$ 136,942	$ 25,195
Intergovernmental revenue	171,469	71,410	(100,059)	409,773
Charges for services	-0-	5	5	-0-
Use of money and property	-0-	63,635	63,635	86,562
Total Revenues	191,469	291,992	100,523	521,530
Expenditures:				
Capital outlays	603,372	392,986	210,386	313,001
Total Expenditures	603,372	392,986	210,386	313,001
Excess of Revenues Over (Under) Expenditures	(411,903)	(100,994)	310,909	208,529
Other Financing Sources (Uses):				
Operating transfers in	-0-	-0-	-0-	16,500
Operating transfers out	99,644	63,916	35,728	22,746
Total Other Financing Sources (Uses)	(99,644)	(63,916)	35,728	(6,246)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(511,547)	(164,910)	346,637	202,283
Fund Balances - July 1	689,202	689,202	-0-	486,919
Fund Balances - June 30	$ 177,655	$ 524,292	$ 346,637	$ 689,202

City of San Buenaventura
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
June 30, 1983
With Comparative Totals for June 30, 1982

	Capital Improvement	H.C.D.A. Act of 1974
ASSETS		
Cash and invested cash	$1,416,064	$ (231,359)
Accounts receivable, net	20	253
Due from other governments	-0-	419,353
Due from other funds	231,406	-0-
Land inventory	-0-	-0-
Prepaid expenses	-0-	-0-
Advance to Redevelopment Agency	214,362	3,024,643
Total Assets	$1,861,852	$3,212,890
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	$ 16,677	$ 7,925
Contracts payable	639	-0-
Accrued liabilities	-0-	-0-
Due to other funds	-0-	98,700
Deposits	-0-	-0-
Deferred revenue	-0-	8
Total Liabilities	17,316	106,633
Fund Balances:		
Reserved for encumbrances	244,960	42,168
Reserved for debt service	-0-	-0-
Reserved for current projects	1,302,827	1,059,395
Reserved for off highway fees	-0-	-0-
Other reserved	214,362	3,024,643
Unreserved	82,387	(1,019,949)
Total Fund Balances	1,844,536	3,106,257
Total Liabilities and Fund Balances	$1,861,852	$ 3,212,890

Redevelopment Agency	Totals Fiscal Year Ended June 30, 1983	June 30 1982 (As restated)
$1,250,475	$ 2,435,180	$2,485,005
20	293	4
-0-	419,353	340,108
-0-	231,406	-0-
4,364,909	4,364,909	4,010,633
-0-	-0-	176
-0-	3,239,005	2,449,081
$5,615,404	$10,690,146	$9,285,007
$ 9,270	$ 33,872	$ 17,554
-0-	639	250,611
-0-	-0-	23
-0-	98,700	-0-
72,412	72,412	54,631
-0-	8	-0-
81,682	205,631	322,819
238,748	525,876	2,073,114
784,530	784,530	824,723
-0-	2,362,222	1,190,887
-0-	-0-	4,368
-0-	3,239,005	-0-
4,510,444	3,572,882	4,869,096
5,533,722	10,484,515	8,962,188
$5,615,404	$10,690,146	$9,285,007

City of San Buenaventura
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

	Capital Improvement	H.C.D.A. Act of 1974
Revenues:		
Taxes	$ 183,877	$ -0-
Intergovernmental revenue	-0-	1,745,121
Charges for services	-0-	-0-
Use of money and property	-0-	-0-
Other	5,300	6,956
Total Revenues	189,177	1,752,077
Expenditures:		
Capital outlays	2,323,894	1,119,385
Lease Reimbursement to City of San Buenaventura	-0-	-0-
Debt Service:		
Principal retirement	-0-	-0-
Interest	-0-	-0-
Total Expenditures	2,323,894	1,119,385
Excess of Revenue Over (Under) Expenditures	(2,134,717)	632,692
Other Financing Sources (Uses):		
Proceeds from loans	734,451	-0-
Proceeds from promissory notes	-0-	-0-
Advance From City of San Buenaventura	-0-	-0-
Operating transfers in	1,721,715	158,914
Operating transfers out	196,922	1,600
Total Other Financing Sources (Uses)	2,259,244	157,314
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	124,527	790,006
Fund Balances - July 1:		
As previously reported	1,720,009	2,316,251
Prior year adjustment	-0-	-0-
As restated	1,720,009	2,316,251
Fund Balances - June 30	$ 1,844,536	$ 3,106,257

Redevelopment Agency	Totals Fiscal Year Ended June 30, 1983	June 30 1982 (As restated)
$ 276,587	$ 460,464	$ 267,156
-0-	1,745,121	1,793,380
128	128	-0-
227,327	227,327	367,001
304	12,560	374,760
504,346	2,445,600	2,802,297
1,595,829	5,039,108	4,736,564
-0-	-0-	204,864
60,000	60,000	50,000
1,323,415	1,323,415	80,845
2,979,244	6,422,523	5,072,273
(2,474,898)	(3,976,923)	(2,269,976)
-0-	734,451	-0-
-0-	-0-	2,940,000
3,085,919	3,085,919	2,148,696
-0-	1,880,629	965,900
-0-	198,522	26,935
3,085,919	5,502,477	6,027,661
611,021	1,525,554	3,757,685
4,925,928	8,962,188	5,204,503
(3,227)	(3,227)	-0-
4,922,701	8,958,961	5,204,503
$ 5,533,722	$10,484,515	$ 8,962,188

City of San Buenaventura
COMBINING BALANCE SHEET
ALL SPECIAL ASSESSMENT FUNDS
June 30, 1983
With Comparative Totals for June 30, 1982

	Parking	Street Lighting	Portobello	Ondulando
ASSETS				
Cash and invested cash	$3,236	$383,243	$(362,449)	$ 46,334
Receivables, net:				
Accounts	-0-	-0-	-0-	1,983
Special assessments	-0-	-0-	-0-	43,208
Special assessments, deferred	-0-	-0-	-0-	44,932
Due from other funds	-0-	-0-	-0-	-0-
Due from other governments	-0-	882	370,393	-0-
Total Assets	$3,236	$384,125	$ 7,944	$136,457
LIABILITIES AND FUND EQUITY				
Liabilities:				
Current liabilities:				
Accounts payable	$2,475	$ 276	$ -0-	$ -0-
Interest payable	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	467
Current portion of long-term debt	-0-	-0-	-0-	38,000
Total Current Liabilities	2,475	276	-0-	38,467
Long-term liabilities:				
Special assessment bonds	-0-	-0-	-0-	93,000
Total Long-Term Liabilities	-0-	-0-	-0-	93,000
Total Liabilities	2,475	276	-0-	131,467

			Totals	
Telephone	Pierpont	Victoria	June 30, 1983	June 30, 1982
$ 988,305	$ 159,959	$ (457)	$ 1,218,171	$ 1,144,527
-0-	-0-	-0-	1,983	1,983
511,027	195,433	116,526	866,194	737,110
2,299,065	367,994	1,645,666	4,357,657	4,886,199
-0-	1,436	6,348	7,784	8,367
-0-	763	-0-	372,038	267,258
$ 3,798,397	$ 725,585	$ 1,768,083	$ 6,823,827	$ 7,045,444
$ -0-	$ -0-	$ -0-	$ 2,751	$ 205,322
-0-	600	-0-	600	1,315
31,528	1,362	6,710	40,067	37,514
150,000	155,763	55,000	398,763	391,813
181,528	157,725	61,710	442,181	635,964
2,630,000	538,527	1,696,000	4,957,527	5,366,290
2,630,000	538,527	1,696,000	4,957,527	5,366,290
2,811,528	696,252	1,757,710	5,399,708	6,002,254

City of San Buenaventura
COMBINING BALANCE SHEET
ALL SPECIAL ASSESSMENT FUNDS - Continued
June 30, 1983
With Comparative Totals for June 30, 1982

	Parking	Street Lighting	Portobello	Ondulando
LIABILITIES AND FUND EQUITY - Continued				
Fund Equity:				
Reserved for debt service	$-0-	$ -0-	$ -0-	$ 131,000
Other reserved	-0-	-0-	-0-	524
Unreserved	761	383,849	7,944	(126,534)
Total Fund Equity	761	383,849	7,944	4,990
Total Liabilities and Fund Equity	$3,236	$384,125	$ 7,944	$ 136,457

			Totals	
Telephone	Pierpont	Victoria	June 30, 1983	June 30, 1982
$ 2,780,000	$ 694,290	$ 1,751,000	$ 5,356,290	$ 5,758,103
-0-	8,755	-0-	9,279	7,976
(1,793,131)	(673,712)	(1,740,627)	(3,941,450)	(4,722,889)
986,869	29,333	10,373	1,424,119	1,043,190
$ 3,798,397	$ 725,585	$ 1,768,083	$ 6,823,827	$ 7,045,444

City of San Buenaventura
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL SPECIAL ASSESSMENT FUNDS
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

	Parking	Street Lighting	Portobello	Ondulando
Revenues:				
Taxes and special assessments	$ -0-	$961,254	$ 53	$ 7,746
Intergovernmental revenue	-0-	4,028	103,898	-0-
Use of money and property	420	-0-	-0-	-0-
Other	-0-	6,795	-0-	-0-
Total Revenues	420	972,077	103,951	7,746
Expenditures:				
Current:				
Contractual services	15,994	2,220	41,023	-0-
Materials and supplies	30,066	812,984	210	-0-
General and administrative	3,599	7,327	2,954	-0-
Capital outlays	-0-	-0-	-0-	-0-
Debt service:				
Interest and other charges	-0-	-0-	-0-	8,923
Total Expenditures	49,659	822,531	44,187	8,923
Excess of Revenues Over (Under) Expenditures	(49,239)	149,546	59,764	(1,177)
Other Financing Sources (Uses):				
Operating transfers in	50,000	-0-	-0-	-0-
Total Other Financing Sources (Uses)	50,000	-0-	-0-	-0-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	761	149,546	59,764	(1,177)
Fund Balances - July 1	-0-	234,303	(51,820)	6,167
Fund Balances - June 30	$ 761	$383,849	$ 7,944	$ 4,990

Telephone	Pierpont	Victoria	Totals Fiscal Year Ended June 30, 1983	Totals Fiscal Year Ended June 30, 1982
$479,521	$42,845	$108,201	$1,599,620	$ 1,345,731
-0-	-0-	-0-	107,926	268,661
29,801	-0-	-0-	30,221	420
353	-0-	-0-	7,148	63,509
509,675	42,845	108,201	1,744,915	1,678,321
46,531	-0-	317	106,085	768,913
-0-	-0-	-0-	843,260	20,539
541	-0-	-0-	14,421	834,761
-0-	-0-	-0-	-0-	1,159,764
287,592	46,323	107,382	450,220	458,436
334,664	46,323	107,699	1,413,986	3,242,413
175,011	(3,478)	502	330,929	(1,564,092)
-0-	-0-	-0-	50,000	535,484
-0-	-0-	-0-	50,000	535,484
175,011	(3,478)	502	380,929	(1,028,608)
811,858	32,811	9,871	1,043,190	2,071,798
$986,869	$29,333	$ 10,373	$1,424,119	$ 1,043,190

(This page intentionally left blank.)

PROPRIETARY FUND TYPES

(This page intentionally left blank.)

City of San Buenaventura
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
June 30, 1983
With Comparative Totals for June 30, 1982

	Sewer and Sanitation	Water
ASSETS		
Current Assets:		
Cash and invested cash	$ 1,436,689	$ 1,923,324
Accounts receivable, net	3,443	661,961
Due from other funds	98,700	-0-
Due from other governments	414,406	100
Prepaid expenses	-0-	40
Other investments	33,789	17,405
Total Current Assets	1,987,027	2,602,830
Restricted cash	2,349,604	819,583
Property, plant and equipment:		
Land	52,694	167,148
Buildings	6,462,762	561,394
Improvements other than buildings	14,164,931	22,091,282
Machinery and equipment	4,887,492	6,622,549
Construction in progress	14,196,121	308,338
Total Property, Plant and Equipment	39,764,000	29,750,711
Less accumulated depreciation	6,782,736	8,174,602
Net Property, Plant and Equipment	32,981,264	21,576,109
Other Assets:		
Water rights	-0-	1,221,838
State water construction projects	-0-	9,295,261
Investment in South Coast Area Transit	-0-	-0-
Other	-0-	44,053
Total Other Assets	-0-	10,561,152
Total Assets	$37,317,895	$35,559,674

Golf Courses	South Coast Area Transit	Totals June 30, 1983	Totals June 30, 1982
$283,120	$ -0-	$ 3,643,133	$ 2,368,084
-0-	-0-	665,404	295,227
-0-	-0-	98,700	-0-
-0-	-0-	414,506	1,532,214
-0-	-0-	40	-0-
-0-	-0-	51,194	36,398
283,120	-0-	4,872,977	4,231,923
-0-	-0-	3,169,187	1,039,550
-0-	-0-	219,842	218,662
243,958	-0-	7,268,114	6,424,375
-0-	-0-	36,256,213	32,278,069
112,584	-0-	11,622,625	8,726,700
301,552	-0-	14,806,011	19,567,458
658,094	-0-	70,172,805	67,215,264
139,992	-0-	15,097,330	14,028,938
518,102	-0-	55,075,475	53,186,326
-0-	-0-	1,221,838	1,221,838
-0-	-0-	9,295,261	8,661,849
-0-	2,464,692	2,464,692	2,518,417
-0-	-0-	44,053	48,238
-0-	2,464,692	13,025,844	12,450,342
$801,222	$2,464,692	$76,143,483	$70,908,141

City of San Buenaventura
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS - Continued
June 30, 1983
With Comparative Totals for June 30, 1982

LIABILITIES AND FUND EQUITY	Sewer and Sanitation	Water
Liabilities:		
Current liabilities:		
Accounts payable	$ 108,844	$ 166,760
Contracts payable	-0-	-0-
Interest payable	130,195	115,206
Accrued liabilities	-0-	-0-
Due to other funds	12,306	-0-
Deposits	-0-	134,013
Current portion of long-term debt	110,000	845,767
Total Current Liabilities	361,345	1,261,746
Long-term liabilities:		
Due to other funds	-0-	-0-
State water line construction project	-0-	4,766,535
General obligation bonds	-0-	70,000
Revenue bonds	4,705,000	4,600,000
Total Long-Term Liabilities	4,705,000	9,436,535
Total Liabilities	5,066,345	10,698,281
Fund Equity:		
Contributions:		
From other governments	21,174,532	2,446,574
From customers and subdividers	1,807,622	7,207,322
From other funds	1,699,444	4,806
Total Contributions	24,681,598	9,658,702
Retained earnings:		
Reserved for debt service	799,238	819,583
Reserved for current projects	2,965,336	1,522,478
Unreserved	3,805,378	12,860,630
Total Retained Earnings	7,569,952	15,202,691
Total Fund Equity	32,251,550	24,861,393
Total Liabilities and Fund Equity	$37,317,895	$35,559,674

Golf Courses	South Coast Area Transit	Totals	
		June 30, 1983	June 30, 1982
$ 1,886	$ -0-	$ 277,490	$ 159,671
-0-	-0-	-0-	549,444
-0-	-0-	245,401	150,810
-0-	-0-	-0-	500
-0-	-0-	12,306	12,306
150	-0-	134,163	135,234
-0-	-0-	955,767	830,488
2,036	-0-	1,625,127	1,838,453
-0-	-0-	-0-	1,263,000
-0-	-0-	4,766,535	4,741,615
-0-	-0-	70,000	130,000
-0-	-0-	9,305,000	6,615,000
-0-	-0-	14,141,535	12,749,615
2,036	-0-	15,766,662	14,588,068
-0-	2,909,706	26,530,812	24,354,367
1,081	-0-	9,016,025	8,640,695
509,371	-0-	2,213,621	2,310,604
510,452	2,909,706	37,760,458	35,305,666
-0-	-0-	1,618,821	1,117,350
286,962	-0-	4,774,776	-0-
1,772	(445,014)	16,222,766	19,897,057
288,734	(445,014)	22,616,363	21,014,407
799,186	2,464,692	60,376,821	56,320,073
$801,222	$2,464,692	$76,143,483	$70,908,141

City of San Buenaventura
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS - ALL ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

	Sewer and Sanitation	Water
Operating Revenues:		
Charges for services	$4,083,483	$ 5,466,188
Other operating revenues	20,503	41,325
Total Operating Revenues	4,103,986	5,507,513
Operating Expenses:		
Personal services	830,504	756,337
Contractual services	497,777	811,454
Materials and supplies	417,976	239,647
General and administrative	1,646,987	1,696,967
Depreciation and amortization	617,516	516,052
Total Operating Expenses	4,010,760	4,020,457
Operating Income	93,226	1,487,056
Non-Operating Revenues (Expenses):		
Interest revenue	358,899	295,693
Interest expense	318,683	289,419
Equity in earnings of South Coast Area Transit	-0-	-0-
Total Non-Operating Revenues (Expenses)	40,216	6,274
Net Income	133,442	1,493,330
Retained Earnings - July 1:		
As previously reported	7,469,122	13,751,407
Prior period adjustment	(32,612)	(42,046)
As restated	7,436,510	13,709,361
Retained Earnings - June 30	$7,569,952	$15,202,691

Golf Courses	South Coast Area Transit	Totals Fiscal Year Ended June 30, 1983	Totals Fiscal Year Ended June 30, 1982
$595,803	$ -0-	$10,145,474	$ 9,134,513
995	-0-	62,823	74,931
596,798	-0-	10,208,297	9,209,444
225,318	-0-	1,812,159	1,918,570
4,274	-0-	1,313,505	1,335,232
85,332	-0-	742,955	743,853
179,409	-0-	3,523,363	2,903,650
16,261	-0-	1,149,829	1,099,661
510,594	-0-	8,541,811	8,000,966
86,204	-0-	1,666,486	1,208,478
29,282	-0-	683,874	558,134
-0-	-0-	608,102	463,449
-0-	(53,725)	(53,725)	(292,106)
29,282	(53,725)	22,047	(197,421)
115,486	(53,725)	1,688,533	1,011,057
185,167	(391,289)	21,014,407	20,003,350
(11,919)	-0-	(86,577)	-0-
173,248	(391,289)	20,927,830	20,003,350
$288,734	$ (445,014)	$22,616,363	$21,014,407

City of San Buenaventura
COMBINING STATEMENT OF CHANGES IN FINANCIAL
POSITION - ALL ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

	Sewer and Sanitation	Water
Sources of Working Capital:		
Operations:		
Net income	$ 133,442	$1,493,330
Items not requiring working capital - depreciation	617,516	475,765
Working Capital Provided by Operations	750,958	1,969,095
Prior period adjustment	(32,612)	(42,046)
Increase in state water project liability	-0-	125,199
Contributions - all sources	2,267,601	187,191
Total Sources of Working Capital	2,985,947	2,239,439
Uses of Working Capital:		
Increase (decrease) in restricted cash	2,023,298	106,339
Acquisition of fixed assets (net)	2,550,799	451,286
Increase (decrease) in investment in South Coast Area Transit	-0-	-0-
Increase in other assets	-0-	629,227
Decrease in general obligation bonds payable	-0-	60,000
Decrease in revenue bonds payable	(2,890,000)	200,000
Decrease in other reserves	-0-	-0-
Total Uses of Working Capital	1,684,097	1,446,852
Net Increase (Decrease) in Working Capital	$1,301,850	$ 792,587
Elements of Net Increase (Decrease) in Working Capital:		
Cash and invested cash	$ 736,349	$ 422,130
Accounts receivable, net	(23,630)	393,807
Due from other funds	98,700	-0-
Due from other governments	(1,117,708)	-0-
Prepaid expenses	-0-	40
Accounts payable	(80,509)	(43,875)
Contracts payable	533,039	16,405
Interest payable	(95,598)	1,007
Accrued liabilities	201	212
Due to other funds	1,263,000	-0-
Deposits	-0-	1,071
Current portion of long-term debt	(25,000)	-0-
Other	13,006	1,790
Net Increase (Decrease) in Working Capital	$1,301,850	$ 792,587

Golf Courses	South Coast Area Transit	Totals June 30, 1983	Totals June 30, 1982
$115,486	$ (53,725)	$ 1,688,533	$ 1,011,057
16,261	-0-	1,109,542	1,099,661
131,747	(53,725)	2,798,075	2,110,718
(11,919)	-0-	(86,577)	-0-
-0-	-0-	125,199	1,105,001
-0-	-0-	2,454,792	7,324,499
119,828	(53,725)	5,291,489	10,540,218
-0-	-0-	2,129,637	(68,348)
(3,394)	-0-	2,998,691	7,655,431
-0-	(53,725)	(53,725)	695,457
-0-	-0-	629,227	1,042,163
-0-	-0-	60,000	70,000
-0-	-0-	(2,690,000)	275,000
-0-	-0-	-0-	-0-
(3,394)	(53,725)	3,073,830	9,669,703
$123,222	$ -0-	$ 2,217,659	$ 870,515
$116,570	$ -0-	$ 1,275,049	$ 241,444
-0-	-0-	370,177	(189,009)
-0-	-0-	98,700	-0-
-0-	-0-	(1,117,708)	39,491
-0-	-0-	40	-0-
6,565	-0-	(117,819)	66,086
-0-	-0-	549,444	219,901
-0-	-0-	(94,591)	15,454
87	-0-	500	42,498
-0-	-0-	1,263,000	11,913
-0-	-0-	1,071	(23,551)
-0-	-0-	(25,000)	449,443
-0-	-0-	14,796	(3,155)
$123,222	$ -0-	$ 2,217,659	$ 870,515

City of San Buenaventura
COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS
June 30, 1983
With Comparative Totals for June 30, 1982

	Data Processing	Office Services	Equipment Services
ASSETS			
Current Assets:			
Cash and invested cash	$ 25,033	$ 32,972	$ 944,535
Accounts receivable, net	10,605	-0-	12,344
Total Current Assets	35,638	32,972	956,879
Buildings	-0-	-0-	15,191
Machinery and equipment	631,163	136,915	2,743,022
Construction in progress	-0-	-0-	-0-
Total Fixed Assets	631,163	136,915	2,758,213
Less accumulated depreciation	18,055	53,299	1,326,075
Net Plant, Machinery and Equipment	613,108	83,616	1,432,138
Total Assets	$648,746	$116,588	$2,389,017
LIABILITIES AND FUND EQUITY			
Current Liabilities:			
Accounts payable	$ 13,310	$ 26,613	$ 96,982
Accrued liabiliites	-0-	-0-	-0-
Deposits	-0-	-0-	-0-
Total Current Liabilities	13,310	26,613	96,982
Long-Term Liabilities:			
Long-term loan	267,500	-0-	-0-
Total Long-Term Liabilities	267,500	-0-	-0-
Total Liabilities	280,810	26,613	96,982
Fund Equity:			
Contributions from other funds	136,491	165	1,249,185
Contributions from other	177,714	20,570	-0-
Total Contributions	314,205	20,735	1,249,185

Facilities Maintenance	Employee Fringe Benefit	Risk Management	Totals June 30, 1983	Totals June 30, 1982
$ 2,650	$2,166,278	$2,530,646	$5,702,114	$3,099,746
170	312,256	4,264	339,639	11,550
2,820	2,478,534	2,534,910	6,041,753	3,111,296
-0-	-0-	-0-	15,191	-0-
2,187	-0-	-0-	3,513,287	2,754,984
5,828	-0-	-0-	5,828	195,465
8,015	-0-	-0-	3,534,306	2,950,449
92	-0-	-0-	1,397,521	1,398,550
7,923	-0-	-0-	2,136,785	1,551,899
$10,743	$2,478,534	$2,534,910	$8,178,538	$4,663,195
$25,274	$ 153,637	$ 9,534	$ 325,350	$ 60,980
-0-	1,447,923	402,190	1,850,113	519,103
-0-	1,023,388	-0-	1,023,388	-0-
25,274	2,624,948	411,724	3,198,851	580,083
-0-	-0-	-0-	267,500	-0-
-0-	-0-	-0-	267,500	-0-
25,274	2,624,948	411,724	3,466,351	580,083
-0-	-0-	-0-	1,385,841	1,582,622
-0-	80,000	-0-	278,284	-0-
-0-	80,000	-0-	1,664,125	1,582,622

City of San Buenaventura
COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS - Continued
June 30, 1983
With Comparative Totals for June 30, 1982

	Data Processing	Office Services	Equipment Services
LIABILITIES AND FUND EQUITY - Continued			
Retained Earnings:			
Reserved for current projects	$ 7,200	$ 25	$ 697,420
Unreserved	46,531	69,215	345,430
Total Retained Earnings	53,731	69,240	1,042,850
Total Fund Equity	367,936	89,975	2,292,035
Total Liabilities and Fund Equity	$648,746	$116,588	$2,389,017

Facilities Maintenance	Employee Fringe Benefit	Risk Management	Totals June 30, 1983	Totals June 30, 1982
$ 29,812	$ -0-	$ 225,000	$ 959,457	$ -0-
(44,343)	(226,414)	1,898,186	2,088,605	2,500,490
(14,531)	(226,414)	2,123,186	3,048,062	2,500,490
(14,531)	(146,414)	2,123,186	4,712,187	4,083,112
$ 10,743	$2,478,534	$2,534,910	$8,178,538	$4,663,195

City of San Buenaventura
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS
ALL INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

	Data Processing	Office Services	Equipment Services
Operating Revenues:			
Charges for services	$ 417,438	$558,912	$1,662,647
Other operating revenues	-0-	156	27,043
Total Operating Revenues	417,438	559,068	1,689,690
Operating Expenses:			
Personal services	95,230	156,678	327,762
Contractual services	43,788	32,539	26,799
Materials and supplies	26,488	121,811	577,162
General and administrative	26,050	178,668	80,154
Depreciation	20,278	7,505	272,946
Total Operating Expenses	211,834	497,201	1,284,823
Operating Income	205,604	61,867	404,867
Non-Operating Revenues (Expenses)			
Interest expense	34,551	-0-	-0-
Total Non-Operating Revenues (Expenses)	(34,551)	-0-	-0-
Net Income (Loss)	171,053	61,867	404,867
Retained Earnings - July 1:			
As previously reported	(113,126)	11,527	649,016
Prior period adjustment	(4,196)	(4,154)	(11,033)
As restated	(117,322)	7,373	637,983
Retained Earnings - June 30	$ 53,731	$ 69,240	$1,042,850

Facilities Maintenance	Employee Fringe Benefits	Risk Management	Totals Fiscal Year Ended June 30, 1983	Totals Fiscal Year Ended June 30, 1982
$ 435,538	$3,801,540	$ 260,327	$7,136,402	$2,323,152
6,521	19,293	409,148	462,161	450,207
442,059	3,820,833	669,475	7,598,563	2,773,359
75,055	44,839	4,165	703,729	536,397
119,666	19,516	165,199	407,507	155,999
52,419	85,684	377,712	1,241,276	684,993
206,658	3,839,347	10,147	4,341,024	642,756
92	-0-	-0-	300,821	268,077
453,890	3,989,386	557,223	6,994,357	2,288,222
(11,831)	(168,553)	112,252	604,206	485,137
-0-	-0-	-0-	34,551	-0-
-0-	-0-	-0-	(34,551)	-0-
(11,831)	(168,553)	112,252	569,655	485,137
-0-	(57,861)	2,010,934	2,500,490	2,015,353
(2,700)	-0-	-0-	(22,083)	-0-
(2,700)	(57,861)	2,010,934	2,478,407	2,015,353
$ (14,531)	$ (226,414)	$2,123,186	$3,048,062	$2,500,490

City of San Buenaventura
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION
ALL INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 1983
With Comparative Totals for the Fiscal Year Ended June 30, 1982

	Data Processing	Office Services	Equipment Services
Sources of Working Capital:			
Operations:			
Net income	$171,053	$ 61,867	$404,867
Items not requiring working capital - depreciation	20,278	7,505	272,946
Working Capital Provided by Operations	191,331	69,372	677,813
Prior period adjustment	(4,196)	(4,154)	(11,033)
Increase in long-term loan	267,500	-0-	-0-
Contributions - all sources	-0-	-0-	81,502
Total Sources of Working Capital	454,635	65,218	748,282
Uses of Working Capital:			
Acquisition of fixed assets	407,480	57,457	412,754
Total Uses of Working Capital	407,480	57,457	412,754
Net Increase (Decrease) in Working Capital	$ 47,155	$ 7,761	$335,528
Elements of Net Increase (Decrease) in Working Capital:			
Cash and invested cash	$ 25,033	$ 32,947	$406,926
Accounts receivable, net	10,605	(46)	5,104
Due from other governments	-0-	-0-	-0-
Accounts payable	11,493	(25,160)	(76,598)
Accrued liabilities	24	20	96
Deposits	-0-	-0-	-0-
Net Increase (Decrease) in Working Capital	$ 47,155	$ 7,761	$335,528

Facilities Maintenance	Employee Fringe Benefit	Risk Management	Totals June 30, 1983	Totals June 30, 1982
$ (11,831)	$ (168,553)	$112,252	$ 569,655	$485,137
92	-0-	-0-	300,821	13,172
(11,739)	(168,553)	112,252	870,476	498,309
(2,700)	-0-	-0-	(22,083)	-0-
-0-	-0-	-0-	267,500	-0-
-0-	-0-	-0-	81,502	432,290
(14,439)	(168,553)	112,252	1,197,395	930,599
8,015	-0-	-0-	885,706	428,260
8,015	-0-	-0-	885,706	428,260
$(22,454)	$ (168,553)	$112,252	$ 311,689	$502,339
$ 2,650	$ 2,131,520	$ 3,292	$ 2,602,368	$494,063
170	312,256	-0-	328,089	3,748
-0-	-0-	-0-	-0-	(321)
(25,274)	(141,018)	(7,813)	(264,370)	(5,644)
-0-	(1,447,923)	116,773	(1,331,010)	10,493
-0-	(1,023,388)	-0-	(1,023,388)	-0-
$(22,454)	$ (168,553)	$112,252	$ 311,689	$502,339

(This page intentionally left blank.)

ACCOUNT GROUPS

(This page intentionally left blank.)

City of San Buenaventura
STATEMENT OF GENERAL FIXED ASSETS - BY SOURCES
June 30, 1983
With Comparative Totals for June 30, 1982

	Totals	
	June 30, 1983	June 30, 1982
GENERAL FIXED ASSETS		
Land	$ 3,349,430	$ 2,857,330
Buildings, structures and improvements	15,990,650	10,983,332
Machinery and equipment	2,738,123	2,160,808
Construction in progress	3,508,208	6,510,966
Total General Fixed Assets	$25,586,411	$22,512,436
INVESTMENT IN GENERAL FIXED ASSETS		
General fund	$ 2,181,567	$ 1,588,353
Special revenue funds	2,113,039	1,763,465
Capital projects funds	12,495,120	10,798,673
Federal grants	545,275	5,552,865
State grants	6,308,683	545,276
Redevelopment Agency	1,941,877	1,940,054
Miscellaneous	850	323,750
Total General Fixed Assets	$25,586,411	$22,512,436

City of San Buenaventura
STATEMENT OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
For Fiscal Year Ended June 30, 1983

Function and Activity	Total	Land	Buildings, Structures and Improvements	Machinery and Equipment
Control:				
Legislative	$ 35,248	$ -0-	$ -0-	$ 35,248
Executive	64,736	-0-	-0-	64,736
Total Control	99,984	-0-	-0-	99,984
Staff Agencies:				
Administration	28,052	-0-	-0-	28,052
Personnel	3,977	-0-	-0-	3,977
Accounting	12,826	-0-	-0-	12,826
Utility Billing	3,356	-0-	-0-	3,356
Treasury	10,509	-0-	-0-	10,509
Research and Budget	2,869	-0-	-0-	2,869
Purchasing	3,173	-0-	-0-	3,173
Warehouse	1,204	-0-	-0-	1,204
Word Procesing	45,922	-0-	-0-	45,922
Total Staff Agencies	111,888	-0-	-0-	111,888
Community Development	31,904	-0-	-0-	31,904
Public Safety	9,176,398	93,101	7,115,393	1,967,904
Public Works	169,285	-0-	-0-	169,285
Parks and Recreation	2,610,426	-0-	2,376,270	234,156
General Government	9,878,318	3,256,329	6,498,987	123,002
Total General Fixed Assets Allocated to Functions	22,078,203	$3,349,430	$15,990,650	$2,738,123
Construction in Progress	3,508,208			
Total General Fixed Assets	$25,586,411			

City of San Buenaventura
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
For Fiscal Year Ended June 30, 1983

Function and Activity	General Fixed Assets 7/01/82	Additions	Deletions	General Fixed Assets 6/30/83
Control:				
Legislative	$ 35,248	$ -0-	$ -0-	$ 35,248
Executive	59,204	5,532	-0-	64,736
Total Control	94,452	5,532	-0-	99,984
Staff Agencies:				
Administration	20,846	7,206	-0-	28,052
Personnel	3,977	-0-	-0-	3,977
Accounting	12,826	-0-	-0-	12,826
Utility Billing	3,356	-0-	-0-	3,356
Treasury	10,509	-0-	-0-	10,509
Research and Budget	2,869	-0-	-0-	2,869
Purchasing	3,173	-0-	-0-	3,173
Warehouse	1,204	-0-	-0-	1,204
Word Processing	45,922	-0-	-0-	45,922
Total Staff Agencies	104,682	7,206	-0-	111,888
Community Development	30,081	1,823	-0-	31,904
Public Safety	3,154,692	6,042,303	20,597	9,176,398
Pubilc Works	154,965	44,457	30,137	169,285
Parks and Recreation	3,091,351	839,556	1,320,481	2,610,426
General Government	9,371,247	507,071	-0-	9,878,318
Construction in Progress	6,510,966	2,154,711	5,157,469	3,508,208
Total General Fixed Assets	$22,512,436	$9,602,659	$6,528,684	$25,586,411

City of San Buenaventura
STATEMENT OF GENERAL LONG-TERM DEBT
June 30, 1983
With Comparative Totals for June 30, 1982

	City of San Buenaventura	Redevelopment Agency	Totals June 30, 1983	Totals June 30, 1982
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF GENERAL LONG-TERM DEBT				
Amount available in debt service fund	$ -0-	$ 784,530	$ 784,530	$ 824,722
Amount to be provided	2,213,692	12,023,638	14,237,330	10,382,527
Total Amount Available or to be Provided for Payment of General Long-Term Debt	$2,213,692	$12,808,168	$15,021,860	$11,207,249
GENERAL LONG-TERM DEBT PAYABLE				
Capitalized general long-term obligations (includes current portion of obligations):				
Equipment leases	$ 848,692	$ -0-	$ 848,692	$ -0-
Parking structure lease	1,365,000	-0-	1,365,000	1,425,000
Promissory notes payable	-0-	3,000,000	3,000,000	3,000,000
Advance from the City of San Buenaventura	-0-	8,378,168	8,378,168	5,292,249
Tax allocation bonds payable	-0-	1,430,000	1,430,000	1,490,000
Total General Long-Term Debt Payable	$2,213,692	$12,808,168	$15,021,860	$11,207,249

City of San Buenaventura
COMBINED SCHEDULE OF BOND INDEBTEDNESS
June 30, 1983

	Interest Rate	Interest Payment Dates	Bond or Contract Issue Date
General obligation bonds			
1960 Water	2.75-5.25	9/1 & 3/1	03/01/60
Less current portion			
Net long-term liabilities			
Revenue bonds			
1971 Series A Sewer	5.00-7.00	9/1 & 3/1	03/01/71
1970 Series B Sewer	5.00-7.00	9/1 & 3/1	09/01/71
1971 Series C Sewer	9.00-11.00	9/1 & 3/1	11/22/82
1969 Water	4.85-6.00	8/1 & 2/1	02/01/69
1970 Series A Water	6.00-7.00	8/1 & 2/1	08/01/70
1970 Series B Water	5.00-7.00	8/1 & 2/1	02/01/72
Total revenue bonds			
Less current portion			
Net long-term liabilities			
Special assessment bonds			
1969 Ondulando Sewer Improvement	6.00-6.25	7/2 & 1/2	09/22/69
1980 Telephone Road Overpass Improvement	10.00	7/2 & 1/2	01/15/81
1970 Pierpont Improvement	5.75-6.00	7/2 & 1/2	12/02/70
1976 Victoria/Telephone Improvement	5.70-7.50	7/2 & 1/2	04/29/76
Total special assessment bonds			
Less current portion			
Net long-term liabilities			
Tax allocation bonds			
Series I	5.25-7.00	11/15	05/15/73
Series II	5.00-7.00	11/15	05/15/73
Total tax allocation bonds			
Less current portion			
Net long-term liabilities			
Total bond indebtedness			
Less current portion			
Net long-term liabilities			

Maturity Date	Bonds Authorized or Contract Amount	Bonds Issued or Contract Amount	Retired	Outstanding
1961-1985	$ 1,750,000	$ 1,750,000	$1,620,000	$ 130,000
				60,000
				70,000
1972-1996	1,000,000	1,000,000	295,000	705,000
1972-1996	1,500,000	1,500,000	390,000	1,110,000
1982-2002	3,000,000	3,000,000	-0-	3,000,000
1970-1999	2,500,000	2,500,000	680,000	1,820,000
1971-1990	1,330,000	1,330,000	595,000	735,000
1973-2002	2,670,000	2,670,000	425,000	2,245,000
	12,000,000	12,000,000	2,385,000	9,615,000
				275,000
				9,340,000
1971-1985	515,907	515,907	384,907	131,000
1982-1996	2,933,287	2,933,287	153,287	2,780,000
1972-1986	1,947,795	1,947,795	1,253,505	694,290
1977-2002	2,161,837	2,161,837	410,837	1,751,000
	7,558,826	7,558,826	2,202,536	5,356,290
				398,763
				4,957,527
1973-1998	1,140,000	1,140,000	250,000	890,000
1973-1998	710,000	710,000	170,000	540,000
	1,850,000	1,850,000	420,000	1,430,000
				60,000
				1,370,000
				16,531,290
				793,763
				$15,737,527

(This page intentionally left blank.)

STATISTICAL TABLES

(This page intentionally left blank.)

City of San Buenaventura
TABLE I
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
Last Ten Fiscal Years
(Unaudited)

Year Ended 6/30	General Government	Gas Tax	Water	Sewer and Sanitation
1974	$10,984,674	$ 269,279	$1,881,878	$1,144,214
1975	10,601,820	374,589	1,877,874	1,283,891
1976	13,944,698	308,383	2,026,543	1,521,684
1977	18,673,351	433,710	1,974,543	1,427,754
1978	20,341,536	193,150	2,320,491	1,632,398
1979	17,709,897	537,099	2,087,283	1,800,317
1980	17,275,078	1,729,383	2,893,276	2,528,135
1981	21,463,136	678,015	2,864,839	3,838,686
1982	26,396,588	1,698,182	3,805,584	3,430,247
*1983	27,251,009	1,511,345	4,020,457	4,010,760

*In the presentation of this data, every fund of the City and the Redevelopment Agency is included except the internal service funds.

South Coast Area Transit	Golf	Debt Service	Total
$127,757	$ -0-	$ 143,730	$14,551,532
-0-	355,660	181,219	14,675,053
-0-	397,800	164,651	18,363,759
-0-	440,535	164,840	23,114,733
-0-	454,333	159,907	25,101,815
-0-	449,171	159,907	22,743,674
-0-	576,390	160,196	25,162,458
-0-	632,418	143,730	29,620,824
-0-	765,135	143,730	36,239,466
-0-	510,594	143,730	37,447,895

City of San Buenaventura
TABLE II
GENERAL REVENUES BY SOURCE
Last Ten Fiscal Years
(Unaudited)

Year Ended 6/30	Taxes	Licenses and Permits	Fines and Forfeitures	Use of Money and Property
1974	$6,195,782	$200,130	$255,633	$1,284,388
1975	7,022,892	175,478	336,639	823,715
1976	7,918,845	218,277	388,809	988,795
1977	9,116,084	321,389	470,490	1,968,822
1978	9,996,012	322,924	550,563	920,499
1979	9,043,048	304,886	462,874	1,531,741
1980	11,258,495	293,063	442,966	2,063,165
1981	12,779,252	276,158	530,416	3,816,204
1982	15,356,156	311,557	638,763	4,158,840
*1983	17,700,535	394,132	678,396	3,355,353

*In the presentation of this data, every fund of the City and the Redevelopment Agency is included except the internal service funds.

Intergovernmental Revenue	Charges for Services	Special Assessments	Other Revenues	Total
$3,641,392	$4,331,000	$ 425,644	$ 43,424	$16,377,393
3,008,636	4,563,111	547,559	111,580	16,589,610
3,409,618	6,744,324	1,135,088	272,962	21,076,718
5,811,761	7,817,646	786,121	433,817	26,726,130
8,058,267	7,538,176	876,352	382,319	28,645,112
6,999,598	7,901,573	1,049,719	227,928	27,521,367
6,370,303	9,979,680	1,022,001	1,029,240	32,458,913
6,180,596	11,131,088	1,099,941	1,188,010	37,001,665
6,332,099	11,005,451	1,330,573	2,015,198	41,148,637
5,859,536	12,455,966	1,599,620	272,847	42,316,385

City of San Buenaventura
TABLE III
TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(Unaudited)

Year Ended 6/30	Total Taxes	General Property Taxes	Tax Increments	General Sales Taxes	Utility Taxes	Franchise Taxes
1974	$ 6,195,782	$2,512,863	$ -0-	$2,270,206	$ 792,419	$149,903
1975	7,022,892	2,795,907	-0-	2,550,330	967,006	172,734
1976	7,918,845	3,074,715	-0-	2,925,254	1,079,599	200,198
1977	9,116,084	3,431,006	-0-	3,513,911	1,159,996	234,894
1978	9,996,012	3,560,812	-0-	3,957,928	1,308,141	251,340
1979	9,043,048	1,675,811	-0-	4,430,520	1,499,720	329,094
1980	11,258,495	2,593,123	-0-	5,231,866	1,679,445	423,722
1981	12,779,252	3,144,003	-0-	5,770,959	2,171,928	499,613
1982	15,356,156	3,675,467	-0-	7,366,087	2,585,538	557,942
1983	17,700,535	4,421,234	276,587	7,284,434	3,296,923	988,843

Business License Taxes	Real Property Transfer Taxes	Community Improvement Taxes	General Capital Improvement Taxes	Park and Recreation Taxes
$272,529	$31,280	$ 92,487	$ -0-	$ 74,095
276,270	44,072	141,533	-0-	75,040
295,070	62,132	169,142	-0-	112,735
311,195	109,861	205,875	-0-	149,346
341,459	111,786	240,111	39,200	185,235
390,464	116,404	309,155	122,290	169,590
415,867	123,173	371,093	206,949	213,257
434,130	132,583	447,433	86,079	92,524
499,173	90,755	527,834	28,165	25,195
465,708	95,207	530,780	183,877	156,942

City of San Buenaventura
TABLE IV
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years
(Unaudited)

Year Ended 6/30	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
1974	$2,513,850	$2,452,194	98
1975	2,818,335	2,739,620	97
1976	3,021,395	3,000,455	99
1977	3,329,148	3,299,424	99
1978	3,597,378	3,498,006	97
1979	1,739,942	1,612,302	93
1980	2,757,005	2,577,042	93
1981	3,257,910	3,075,872	94
1982	3,684,358	3,500,140	95
1983	4,482,805	4,177,900	93

Delinquent Tax Collections	Total Tax Collections	Total Collections as Percent of Current Levy	Outstanding Delinquent Taxes	Delinquent Taxes as Percent of Current Levy
$ 60,669	$2,512,863	100	$ 61,656	2
56,287	2,795,907	99	78,715	3
74,260	3,074,715	102	20,940	1
131,582	3,431,006	103	29,724	1
62,806	3,560,812	99	99,372	3
63,509	1,675,811	96	127,640	8
16,081	2,593,123	94	179,963	7
59,726	3,135,598	96	182,038	6
164,464	3,664,604	99	184,218	5
225,140	4,403,040	98	304,905	7

City of San Buenaventura
TABLE V
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years
(Unaudited)

Year Ended 6/30	Real Property Assessed Value	Real Property Estimated Actual Value	Personal Property Assessed Value	Personal Property Estimated Actual Value	Total Tangible Assessed Value
1974	$ 158,652,742	$ 634,610,968	$ 17,059,617	$ 68,238,468	$175,712,359
1975	180,024,345	720,097,380	19,601,308	78,405,232	199,625,653
1976	197,297,566	789,190,264	20,732,419	82,929,676	218,029,985
1977	238,725,786	954,903,144	31,306,267	125,225,068	270,032,053
1978	333,016,426	1,332,065,704	34,253,036	137,012,144	367,269,462
1979	295,101,774	1,180,407,096	33,354,512	133,418,048	328,456,286
1980	344,791,167	1,379,164,668	40,127,321	160,509,284	384,918,488
1981	427,912,251	1,711,649,004	27,507,504	110,030,016	455,419,755
1982	510,497,273	2,041,989,091	34,231,630	136,926,520	544,728,903
1983	573,211,939	2,292,847,754	43,491,406	173,965,625	616,703,345

Total Tangible Estimated Actual Value	*Exemptions Assessed Value	*Exemptions Estimated Actual Value	Total Net Assessed Value	Total Net Estimated Actual Value	Ratio of Total Gross Assessed to Total Estimated Actual Value
$ 702,849,436	$(29,079,150)	$(116,316,600)	$146,633,209	$ 586,532,836	.25000
798,502,612	(30,863,090)	(123,452,360)	168,762,563	675,050,252	.25000
872,119,940	(33,798,592)	(135,194,368)	184,231,393	736,925,572	.25000
1,080,128,212	(38,841,238)	(155,364,952)	231,190,815	924,763,260	.25000
1,469,077,848	(40,762,710)	(163,050,840)	326,506,752	1,306,027,008	.25000
1,313,825,144	(41,296,338)	(165,185,352)	287,159,948	1,148,639,792	.25000
1,539,673,952	(43,402,987)	(173,611,948)	341,515,501	1,366,062,004	.25000
1,821,679,020	(24,155,165)	(96,620,660)	431,264,590	1,725,058,360	.25000
2,178,915,611	(56,934,607)	(227,738,430)	487,794,296	1,951,177,181	.25000
2,466,813,379	(58,739,970)	(234,959,881)	557,963,375	2,231,853,498	.25000

*Various County Exemptions
Business Inventory
Homeowners
Redevelopment Agency Tax Increments

City of San Buenaventura
TABLE VI
PROPERTY TAX RATES AND TAX LEVIES - ALL OVERLAPPING GOVERNMENTS
Last Ten Fiscal Years
(Unaudited)

General Tax Rates

Year Ended 6/30	City	County	Schools	Port District	Other	Total	Tax Rates on Land And Improvements Only-Other
1974	.017000	.024091	.055911	.004200	.004894	.106096	.003111
1975	.016700	.024939	.053063	.002864	.005017	.102583	.002767
1976	.016400	.027993	.053506	.002996	.022595	.123490	.002485
1977	.014400	.027387	.050824	.002239	.009528	.104378	.002019
1978	.010800	.021250	.047633	.002170	.013592	.095445	.001916
1979	No Longer Applicable						
1980	No Longer Applicable						
1981	No Longer Applicable						
1982	No Longer Applicable						
1983	No Longer Applicable						

Tax Levies

	City	County	Schools	Port District	Other	Total
1974	$2,513,850	$3,565,904	$ 8,270,825	$619,091	$1,439,893	$16,409,563
1975	2,818,335	4,219,482	9,043,528	501,987	1,640,261	18,223,593
1976	3,021,395	5,174,761	9,983,464	555,051	1,819,578	20,554,249
1977	3,329,148	6,344,475	11,926,644	563,059	1,910,350	24,073,676
1978	3,597,378	7,119,006	15,843,250	714,089	2,267,009	29,540,732
1979	No Longer Applicable					
1980	No Longer Applicable					
1981	No Longer Applicable					
1982	No Longer Applicable					
1983	No Longer Applicable					

City of San Buenaventura
TABLE VI
PROPERTY TAX RATES AND TAX LEVIES -
ALL OVERLAPPING GOVERNMENTS - Continued
Last Ten Fiscal Years
(Unaudited)

Tax rate limit:
A State Constitutional Amendment (Proposition 13) provided that the tax rate was limited to one percent of full cash value (same as $4.00 per $100 assessed value), levied only by the county and share with all other jurisdictions. All other jurisdictions and the county could levy a tax rate for voter approved debt.

Due dates for current taxes:
Secured - November 1 and February 1
Unsecured - March 1
Dates taxes become delinquent:
Secured - December 10 and April 10
Unsecured - August 31

Penalties for delinquency - Six percent penalty plus one percent per month plus $3.00

Discount: None

Procedure for enforcing collection of delinquent taxes:
Should the taxes become delinquent, the tax collector records a lien, which automatically becomes a lien against all real and personal property owned or acquired by the assessee. After five or more years have elapsed since the first year of delinquency and the taxes have not been paid, the property is conveyed to the State of California on July 1 of each year. The property will be redeemed or sold at public auction as prescribed by law.

Collecting unit - County of Ventura

Basis - 100 percent of tax levy.

City of San Buenaventura
TABLE VII
RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
Last Ten Fiscal Years
(Unaudited)

Year Ended 6/30	Population	Assessed Value	Gross Bonded Debt
1974	64,500*	$175,712,359	$1,190,000
1975	62,938**	199,625,653	1,000,000
1976	65,178*	218,029,985	810,000
1977	66,700*	270,032,053	680,000
1978	67,700*	367,269,462	540,000
1979	71,290**	328,456,286	410,000
1980	70,400*	384,918,488	340,000
1981	78,393*	455,419,755	270,000
1982	79,072*	544,728,903	200,000
1983	82,151*	616,703,345	130,000

* State Department of Finance - (January 1974, 1976, April 1977, July 1977, January 1980, June 1981, January 1982, and January 1983).

** Special Census - (January 1975 and December 1978).

Less Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
$187,015	$1,002,985	.00571	15.55
18,190	981,810	.00492	15.60
2,098	807,902	.00371	12.40
1,461	678,539	.00251	10.17
4,537	535,463	.00146	7.91
3,879	406,121	.00124	5.70
545	339,455	.00088	4.82
80,530	189,470	.00042	2.42
77,800	122,200	.00022	1.55
65,903	64,097	.00010	0.78

City of San Buenaventura
TABLE VIII
COMPUTATION OF LEGAL DEBT MARGIN*
End of Fiscal Year June 30, 1983
(Unaudited)

Assessed value		$616,703,345
Debt limit 15 percent of assessed value		92,505,502
Amount of debt applicable to debt limit:		
Total bonded debt	$15,101,290	
Other debts	2,213,692	
	17,314,982	
Less:		
Assets in debt service funds	2,043,600	
Other deductions allowed by law:		
Revenue bonds	8,062,082	
Special assessment bonds	4,931,511	
Joint powers agreement	1,365,000	
Equipment lease agreements	848,692	
	17,250,885	
Total amount of debt applicable to debt limit		64,097
Legal debt margin		$ 92,441,405

*Does not include Redevelopment Agency of the City of San Buenaventura.

City of San Buenaventura
TABLE IX
COMPUTATION OF OVERLAPPING DEBT
End of Fiscal Year June 30, 1983
(Unaudited)

Jurisdiction	Net Debt Outstanding	Percentage Applicable to City of San Buenaventura	Less Exclusions	Amount Applicable to City of San Buenaventura
Overlapping debt:				
Ventura County Building Authorities	$ 6,917,116	13.217	$ -0-	$ 914,235
Ventura County Community College District	132,270	13.217	-0-	17,482
Ventura County Camarillo Library Authority	692,849	20.932	-0-	145,027
Oxnard School District	736	0.106	-0-	1
Ventura Avenue Sanitary District	11	0.003	-0-	-0-
Ventura Port District	3,205,546	99.243	-0-	3,181,280
Oxnard Harbor District	872	0.023	-0-	-0-
United Water Conservation District	1,162,890	27.498	-0-	319,771
Montalvo Municipal Improvement District	34,047(1)	35.716	-0-	12,160
Direct debt:				
City of San Buenaventura	130,000(2)	100.00	130,000	-0-
City of San Buenaventura Parking Authority	1,365,000(2)	100.00	1,365,000	-0-
City of San Buenaventura Special Assessment Bonds	5,356,290(2)	100.00	5,356,290	-0-
Total Overlapping and Direct Debt	$18,997,627	24.161	$6,851,290	$4,589,956

(1) 1954 Sewer Revenue Bonds. A tax is being levied for debt service.

(2) 100% self-supporting.

(This page intentionally left blank.)

City of San Buenaventura
TABLE X
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL BONDED DEBT TO GENERAL EXPENDITURES
Last Ten Fiscal Years
(Unaudited)

Year Ended 6/30	Principal	Interest	Total Debt Service	Total General Expenditures	Ratio of Debt Service To General Expenditures
1974	$190,000	$47,280	$237,280	$14,551,532	.0163
1975	190,000	40,537	230,537	14,675,053	.0157
1976	190,000	35,348	225,348	18,363,759	.0123
1977	130,000	28,418	158,418	23,114,733	.0069
1978	140,000	24,780	164,780	25,101,815	.0066
1979	130,000	19,665	149,665	22,743,674	.0066
1980	70,000	15,990	85,990	25,162,458	.0034
1981	70,000	12,350	82,350	29,620,824	.0028
1982	70,000	9,620	79,620	36,239,466	.0022
1983	70,000	6,890	76,890	35,506,176	.0022

City of San Buenaventura
TABLE XI
SCHEDULE OF WATER FUND REVENUE BOND COVERAGE
Last Ten Fiscal Years*
(Unaudited)

Year Ended 6/30	Gross Revenue	Gross Expense	Net Revenue Available for Debt Service
1974	$2,859,397	$1,557,961	$1,301,436
1975	2,955,407	1,872,498	1,082,909
1976	3,589,786	1,999,109	1,590,677
1977	3,845,958	2,023,457	1,822,501
1978	3,916,606	2,351,046	1,565,560
1979	3,814,704	2,110,690	1,704,014
1980	4,896,914	3,375,074	1,521,840
1981	5,176,996	3,373,876	1,803,120
1982	5,027,429	3,333,984	1,693,445
1983	5,507,513	4,020,457	1,487,056

*The first revenue bonds for the water fund were issued in February 1969, with debt service requirements beginning during the fiscal year 1969-1970.

Debt Service Requirements			
Principal	Interest	Total	Coverage
$105,000	$364,483	$469,483	2.772
115,000	357,357	472,357	2.293
120,000	349,758	469,758	3.386
135,000	341,458	476,458	3.825
140,000	332,508	472,508	3.313
150,000	323,032	473,032	3.602
160,000	313,540	473,540	3.214
170,000	303,600	473,600	3.807
180,000	292,755	472,755	3.582
190,000	281,368	471,368	3.155

City of San Buenaventura
TABLE XII
SCHEDULE OF SEWER FUND REVENUE BOND COVERAGE
Last Ten Fiscal Years*
(Unaudited)

Year Ended 6/30	Gross Revenue	Gross Expense	Net Revenue Available for Debt Service
1974	$1,441,169	$ 977,623	$ 463,546
1975	1,016,778	1,352,514	(335,736)
1976	1,670,165	1,521,684	148,481
1977	2,247,137	1,431,146	815,991
1978	2,368,011	1,632,398	735,613
1979	2,319,825	1,800,317	519,508
1980	3,007,106	2,646,892	360,214
1981	3,244,485	2,178,146	1,066,339
1982	3,506,387	2,819,045	687,342
1983	4,103,986	3,393,244	710,742

*The first revenue bonds for the sewer fund were issued on March 1, 1971 with debt service requirements beginning during the fiscal year 1972-1973.

Debt Service Requirements			
Principal	Interest	Total	Coverage
$45,000	$143,665	$188,665	2.457
50,000	140,340	190,340	-
50,000	136,840	186,840	-
60,000	133,165	193,165	4.224
60,000	128,965	188,965	3.893
60,000	124,765	184,765	2.812
70,000	120,390	190,390	1.892
70,000	115,490	185,490	5.749
75,000	110,415	185,415	3.707
85,000	104,990	189,990	3.741

City of San Buenaventura
TABLE XIII
DEBT SERVICE REQUIREMENTS TO MATURITY - WATER FUND GENERAL OBLIGATION BONDS
Year Ended June 30, 1983
(Unaudited)

Year Ended 6/30	Principal	Interest	Total Requirement
1984	$ 60,000	$ 5,070	$ 65,070
1985	70,000	2,730	72,730
Total	$130,000	$ 7,800	$137,800

City of San Buenaventura
TABLE XIV
DEBT SERVICE REQUIREMENTS TO MATURITY - WATER FUND REVENUE BONDS
Year Ended June 30, 1983
(Unaudited)

Year Ended 6/30	Principal	Premium	Interest	Total Requirements
1984	$ 200,000	$ -0-	$ 269,720	$ 469,720
1985	210,000	2,625	257,650	470,275
1986	220,000	3,600	244,670	468,270
1987	235,000	3,400	230,622	469,022
1988	250,000	3,187	215,453	468,640
1989	265,000	2,875	200,550	468,425
1990	280,000	2,512	184,772	467,284
1991	300,000	2,200	168,252	470,452
1992	190,000	2,012	154,710	346,722
1993	205,000	3,712	144,750	353,462
1994	215,000	3,362	133,594	351,956
1995	225,000	2,925	121,895	349,820
1996	240,000	2,550	109,655	352,205
1997	255,000	2,062	96,595	353,657
1998	265,000	1,450	82,720	349,170
1999	285,000	863	68,305	354,168
2000	300,000	1,500	52,800	354,300
2001	320,000	800	36,300	357,100
2002	340,000	-0-	18,700	358,700
Total	$4,800,000	$41,635	$2,791,713	$7,633,348

City of San Buenaventura
TABLE XV
DEBT SERVICE REQUIREMENTS TO MATURITY - SEWER FUND REVENUE BONDS
Year Ended June 30, 1983
(Unaudited)

Year Ended 6/30	Principal	Premium	Interest	Total Requirements
1984	$ 110,000	$ -0-	$ 387,460	$ 497,460
1985	125,000	-0-	378,310	503,310
1986	130,000	-0-	368,185	498,185
1987	145,000	-0-	357,860	502,860
1988	155,000	-0-	347,465	502,465
1989	170,000	875	336,345	507,220
1990	180,000	2,138	324,533	506,671
1991	185,000	1,888	312,020	498,908
1992	205,000	1,663	298,683	505,346
1993	220,000	1,388	283,995	505,383
1994	235,000	2,813	268,933	506,746
1995	245,000	2,363	253,465	500,828
1996	275,000	2,075	236,510	513,585
1997	210,000	1,663	217,836	429,499
1998	185,000	2,775	201,280	389,055
1999	325,000	4,063	176,638	505,701
2000	360,000	3,600	143,235	506,835
2001	405,000	3,038	105,548	513,586
2002	450,000	2,250	65,250	517,500
2003	500,000	1,250	22,500	523,750
Total	$4,815,000	$33,842	$5,086,051	$9,934,893

City of San Buenaventura
TABLE XVI
DEBT SERVICE REQUIREMENTS TO
MATURITY - SPECIAL ASSESSMENT BONDS
Year Ended June 30, 1983
(Unaudited)

Year Ended 6/30	Principal	Interest	Total Requirements
1984	$ 398,763	$ 418,970	$ 817,733
1985	415,763	388,084	803,847
1986	439,764	356,268	796,032
1987	411,000	325,173	736,173
1988	225,000	300,243	525,243
1989	225,000	280,967	505,967
1990	200,000	260,905	460,905
1991	270,000	241,625	511,625
1992	280,000	217,405	497,405
1993	280,000	191,935	471,935
1994	350,000	165,350	515,350
1995	371,000	133,980	504,980
1996	415,000	99,700	514,700
1997	465,000	61,200	526,200
1998	145,000	36,600	181,600
1999	155,000	27,900	182,900
2000	164,000	18,600	182,600
2001	146,000	8,760	154,760
Total	$5,356,290	$3,533,665	$8,889,955

City of San Buenaventura
TABLE XVII
DEBT SERVICE REQUIREMENTS TO MATURITY
REDEVELOPMENT AGENCY TAX ALLOCATION BONDS
Year Ended June 30, 1983
(Unaudited)

Year Ended 6/30	Principal	Interest	Total Requirements
1984	$ 60,000	$ 74,220	$ 134,220
1985	65,000	71,220	136,220
1986	65,000	67,970	132,970
1987	75,000	64,680	139,680
1988	80,000	60,855	140,855
1989	85,000	56,725	141,725
1990	85,000	52,340	137,340
1991	95,000	47,895	142,895
1992	100,000	42,925	142,925
1993	100,000	37,675	137,675
1994	110,000	32,425	142,425
1995	115,000	26,650	141,650
1996	125,000	20,613	145,613
1997	130,000	14,050	144,050
1998	140,000	7,225	147,225
Total	$1,430,000	$677,468	$2,107,468

City of San Buenaventura
TABLE XVIII
OTHER DEBTS - LONG-TERM LEASE AGREEMENTS
Year Ended June 30, 1983
(Unaudited)

Year Ended 6/30	Parking Structure Lease	Equipment Leases	Total
1984	$ 65,000	$248,401	$ 313,401
1985	70,000	262,450	332,450
1986	75,000	211,562	286,562
1987	80,000	126,279	206,279
1988	80,000	-0-	80,000
1989	85,000	-0-	85,000
1990	90,000	-0-	90,000
1991	95,000	-0-	95,000
1992	105,000	-0-	105,000
1993	110,000	-0-	110,000
1994	115,000	-0-	115,000
1995	120,000	-0-	120,000
1996	135,000	-0	135,000
1997	140,000	-0-	140,000
Total Other Debt	$1,365,000	$848,692	$2,213,692

City of San Buenaventura
TABLE XIX
SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY
Year Ended June 30, 1983
(Unaudited)

Year Ended 6/30	Annual Principal and Interest Requirements: General Obligation Bonds	Revenue Bonds	Special Assessment Bonds	Redevelopment Agency Tax Allocation Bonds	Other Debt	Total
1984	$ 65,070	$ 967,180	$ 817,733	$ 134,220	$ 313,401	$ 2,297,604
1985	72,730	973,585	803,847	136,220	332,450	2,318,832
1986	-0-	966,455	796,032	132,970	286,562	2,182,019
1987	-0-	971,882	736,173	139,680	206,279	2,054,014
1988	-0-	971,105	525,243	140,855	80,000	1,717,203
1989	-0-	975,645	505,967	141,725	85,000	1,708,337
1990	-0-	973,955	460,905	137,340	90,000	1,662,200
1991	-0-	969,360	511,625	142,895	95,000	1,718,880
1992	-0-	852,068	497,405	142,925	105,000	1,597,398
1993	-0-	858,845	471,935	137,675	110,000	1,578,455
1994	-0-	858,702	515,350	142,425	115,000	1,631,477
1995	-0-	850,648	504,980	141,650	120,000	1,617,278
1996	-0-	865,790	514,700	145,613	135,000	1,661,103
1997	-0-	783,156	526,200	144,050	140,000	1,593,406
1998	-0-	738,225	181,600	147,225	-0-	1,067,050
1999	-0-	859,869	182,900	-0-	-0-	1,042,769
2000	-0-	861,135	182,600	-0-	-0-	1,043,735
2001	-0-	870,686	154,760	-0-	-0-	1,025,446
2002	-0-	876,200	-0-	-0-	-0-	876,200
2003	-0-	523,750	-0-	-0-	-0-	523,750
Total	$137,800	$17,568,241	$8,889,955	$2,107,468	$2,213,692	$30,917,156

City of San Buenaventura
TABLE XX
SURETY BONDS OF PRINCIPAL OFFICIALS
Year Ended June 30, 1983
(Unaudited)

Name	Title of Official	Amount of Surety Bond
John A. McWherter	Mayor	$500,000
Dennis Orrock	Deputy Mayor	500,000
Harriet Kosmo Henson	Councilwoman	500,000
James L. Monahan	Councilman	500,000
John A. Chaudier	Councilman	500,000
John Sullard	Councilman	500,000
Pati Longo	Councilwoman	500,000
Gary Pihlaja	Planning Commissioner	500,000
Jean Norman	Planning Commissioner	500,000
Marilyn S. Viles	Planning Commissioner	500,000
Gary C. Nasalroad	Planning Commissioner	500,000
Jerry Mikuls	Planning Commissioner	500,000
Ken Dole	Planning Commissioner	500,000
Ross Olney	Planning Commissioner	500,000
John Baker	City Manager	500,000
Donald S. Greenberg	City Attorney	500,000
Daniel V. Pincetich	Assistant City Manager	500,000
John R. McMillan	Director of Management Services	500,000
Paul V. Berlant	Director of Community Development	500,000
Shelley F. Jones	Director of Public Works	500,000
Raymond L. McLean	Police Chief	500,000
Bobby G. Horne	Fire Chief	500,000
Robert G. Overstreet	Director of Parks and Recreation	500,000
Barbara J. Kam	City Clerk	500,000

City of San Buenaventura
TABLE XXI
PRINCIPAL TAXPAYERS
Year Ended June 30, 1983
(Unaudited)

Taxpayer	Type of Business	1983 Assessed Valuation	Percentage of Total Assessed Valuation
Pacific Telephone and Telegraph Co.	Telephone	$ 57,840,650	28
Vetco Offshore Industries	Petroleum	36,758,854	17
Southern California Edison Co.	Electric utility	29,266,070	14
Buenaventura Plaza	Retail stores	20,969,830	10
Ventura Coastal Corp.	Agriculture	18,354,960	9
Program 87A LTD	Land development	17,787,092	8
West Foods, Inc.	Agriculture	8,160,776	4
Eastern Global Corp.	Office Leasing	7,628,337	4
John P. Scripps Newspapers	Newspaper	6,797,381	3
Buena-Zim Gem Development Co.	Land development	6,696,300	3
Total		$210,260,250	100

City of San Buenaventura
Table XXII
MISCELLANEOUS STATISTICAL DATA
Year Ended June 30, 1983
(Unaudited)

Date of incorporation:
Incorporated as town, "act of legislative" March 10, 1866
Recognized as city by election December 4, 1905
Certified January 5, 1906

Date first charter adopted:
Election of freeholders October 13, 1931
Adoption by election January 7, 1932
Approved by legislature January 26, 1933

Date present charter adopted:
By election November 6, 1973
Approved by legislature January 17, 1974

Form of government: Council-Manager

Area - by ten year periods for last forty years:

Fiscal Year Ended 6/30	Square Miles	Acres
1935	4.608	2,948.840
1945	4.678	2,933.800
1955	6.498	4,158.467
1965	13.802	8,833.106
1975	*31.269	20,012.482

*Includes 14.541 of water

Miles of streets: Paved - 250.3

Building permits last ten years:

Year Ended 6/30	Number of Permits	Value of Buildings
1974	1,668	29,795,340
1975	1,399	18,434,014
1976	1,779	39,549,685
1977	2,077	54,630,984
1978	1,683	57,083,604
1979	1,522	52,526,915
1980	1,305	52,619,768
1981	1,490	58,385,897
1982	1,503	63,181,210
1983	1,443	72,452,922

City of San Buenaventura
TABLE XXII
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1983
(Unaudited)

Public safety:
  Fire protection
    Number of stations - 5
    Number of employees - 70 sworn, 19 other
  Police protection
    Number of employees - 100 sworn, 42 other
    Number of index crimes - 4,624 (1982)
    Jail facilities and population - -0-
    Vehicular units - 45

Parks and recreation

Description	Number	Acres
Golf courses	2	250
Parks and playgrounds including beaches		521.59
Playgrounds	21	Included in above
Parks	34	Included in above
Athletic fields	31	Included in above
Softball lighted fields	3	Included in above
Baseball diamonds - youth	2	Included in above
Baseball diamonds lighted - regulation	1	Included in above
Family picnic units	17	Included in above
Group picnic units	4	Included in above

Enterprise funds:
  Number of users or consumers

	Water	Sewer
Within the city	22,552	22,013
Outside the city	1,248	-0-
	23,800	22,013

Data on use or consumption in billion gallons per year - 7.080

Plant capacity in billion gallons per year

  Water - 10.86
  Sewer - 5.11

City of San Buenaventura
TABLE XXII
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1983
(Unaudited)

Enterprise funds - continued:

Data on water transmission and distribution mains

279.43 miles of pipe ranging in sizes as follows:

Main Sizes - Inches	Linear Feet
1	786
1.5	777
2	1,722
3	7,081
4	101,667
5	1,360
6	492,494
8	383,796
10	47,318
12	232,279
14	20,900
15	730
16	13,350
18	29,581
20	12,423
21	1,215
24	83,442
26	315
30	32,913
36	11,245
	1,475,394

Data on sewage collection mains

276.98 miles of gravity pipe ranging in sizes as follows:

Line Sizes - Inches	Linear Feet
0-08	1,221,752
10-14	131,709
15-18	61,140
20-76	45,809
Unknown	2,070
	1,462,480

City of San Buenaventura
TABLE XXII
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1983
(Unaudited)

Enterprise funds - continued

3.08 miles of force mains ranging in sizes as follows:

Line Size - Inches	Linear Feet
0-08	5,126
10-12	11,025
	16,151

Data on storm drain lines

11.31 miles of pipe ranging in sizes as follows:

Line Sizes - Inches	Linear Feet
8	145
10	900
12	81
14	370
15	210
16	50
18	8,647
21	3,213
24	8,026
27	4,502
30	2,282
33	2,343
36	4,694
42	4,174
45	1,019
48	3,670
54	4,704
60	3,121
72	2,762
78	1,394
84	1,403
Other Water Storm Drains	
3 in. x 3½ ft.	639
3 in. x 4 ft.	578
3 in. x 6 ft.	788
	59,715

Data on fire hydrants

Within the city -	2,182
Outside the city -	322
	2,504

City of San Buenaventura
TABLE XXII
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1983
(Unaudited)

Enterprise funds - continued

Data on water wells - 11

Data on seven concrete reservoirs

Name	Capacity in Gallons	Age-Years and Comments
Bailey	4,250,000	2
Kingston	10,000,000	50
Power	16,000,000	50
Hall Canyon	8,500,000	15
Grant Park	9,000,000	50 - kept at one-third capacity
Seaward Plant	36,656	Used in treatment process only
Avenue Plant	1,363,767	Used in treatment process only

Data on thirty one steel tanks

Name	Capacity in Gallons	Age-Years
Sexton	5,000,000	20
Willis	1,000,000	20
Foothill - 2	1,500,000	20
Golf course	160,000	20
Seaward Plant - 7	828,334	30
Mariano - 2	650,000	30
View Park - 2	160,000	20
McElrae Heights - 2	160,000	30
Hall Canyon - 2	500,000	30
Valley Vista - 3	240,000	18
Montalvo	300,000	25
Nob Hill	300,000	20
Ondulando	400,000	20
Kimball	1,000,000	18
Corbett	1,500,000	16
Grant Park	8,000	20
Kalorama - 2	300,000	2

Some of the reservoirs and tanks listed are for in-plant operation. The total available storage for domestic water is 61,756,334 gallons.

Number of street lights:

Maintained by Southern California Edison Company	6,739
Maintained by the City of San Buenaventura	473
	7,212

City of San Buenaventura
TABLE XXII
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1983
(Unaudited)

Number of employees:

Full-time	493
Part-time	15
Extra help	226
Temporary	0
Limited term	6
	740

Elections:

Last general election - 1982
Number of registered voters - 43,657
Number of votes cast - 33,340
Percentage of registered voters voting - 76.3
Last Municipal election - 1981
Number of registered voters - 42,392
Number of votes cast - 12,570
Percentage of registered voters voting - 29.7

Population:

Census population count for the last three United States censuses

1980	1970	1960
74,393	55,797	29,114

Age distribution of population last three United States censuses

	1980		1970		1960	
Age	Number	Percent	Number	Percent	Number	Percent
0 to 1	1,013	1.36	920	1.64	531	1.82
1 and 2	1,890	2.54	1,781	3.19	1,108	3.80
3 and 4	1,881	2.52	1,893	3.39	1,126	3.86
5	922	1.23	993	1.77	559	1.92
6	916	1.23	1,067	1.91	615	2.11
7 to 9	3,081	4.14	3,293	5.90	1,685	5.78
10 to 13	4,432	5.95	4,462	7.99	2,298	7.89
14	1,134	1.52	1,126	2.01	434	1.49
15	1,215	1.63	1,131	2.02	423	1.45
16 and 17	2,692	3.61	2,222	3.98	900	3.09
18 and 19	2,631	3.53	1,834	3.28	642	2.20
20 to 24	6,526	8.77	4,090	7.33	1,306	4.48
25 to 29	6,663	8.95	4,006	7.17	1,549	5.32
30 to 34	6,401	8.60	3,329	5.96	2,159	7.41
35 to 44	8,718	11.71	6,823	12.22	4,406	15.13
45 to 54	7,628	10.25	6,819	12.22	3,796	13.03

City of San Buenaventura
TABLE XXII
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1983
(Unaudited)

Population - continued

Age	1980 Number	1980 Percent	1970 Number	1970 Percent	1960 Number	1960 Percent
55 to 59	4,073	5.47	2,496	4.47	1,526	5.24
60 to 64	3,436	4.61	2,110	3.78	1,251	4.29
65 to 74	5,361	7.20	3,281	5.88	1,831	6.28
75 to 84	2,960	3.97	1,711	3.06	804	2.76
85 and over	820	1.10	410	0.73	165	0.56

Census population count California State Department of Finance special census

1980
81,296

Age distribution of population California State Department of Finance special census

Age	1980 Number	1980 Percent
0 thru 4	5,452	6.7
5 thru 17	15,790	19.4
18 thru 24	10,117	12.4
25 thru 34	14,331	17.6
35 thru 44	9,390	11.5
45 thru 54	8,268	10.2
55 thru 64	8,088	9.9
65 and over	9,860	12.1

City of San Buenaventura
TABLE XXII
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1983
(Unaudited)

Population - continued

Family income level of population last three United States censuses

Income Range From	To	1980 Number	1980 Percent	1970 Number	1970 Percent	1960 Number	1960 Percent
All Families		20,202		15,008		7,901	
$ -0-	$ 2,499	414	2.05	913	6.08	821	10.39
2,500	4,999	518	2.56	1,064	7.09	980	12.40
5,000	7,499	979	4.85	2,040	13.59	2,701	34.19
7,500	9,999	1,177	5.83	1,788	11.91	1,349	17.07
10,000	12,499	1,328	6.57				
12,500	14,999	1,219	6.03	4,537	30.24	1,522	19.26
15,000	17,499	1,463	7.24				
17,500	19,999	1,415	7.00				
20,000	22,499	1,515	7.50				
22,500	24,999	1,302	6.44	3,752*	25.00	375*	4.75
25,000	27,499	1,434	7.10				
27,500	29,999	1,135	5.62				
30,000	34,999	2,041	10.10	914**	6.09	153**	1.94
35,000	39,999	1,409	6.97				
40,000	49,999	1,534	7.59				
50,000	74,999	951	4.72				
75,000	or more	368	1.83				

* Range from $15,000 to $24,999
**Range from $25,000 and over

Median Income	$18,791	$11,552	$7,990

Family income level of popluation California State Department of Finance special census

Income Range From	To	1975 Number	1975 Percent
All families		13,677	
$ -0-	$ 4,000	1,724	12.60
4,000	6,000	1,200	8.77
6,000	8,000	1,149	8.40
8,000	10,000	1,169	8.55
10,000	12,000	1,404	10.27
12,000	15,000	2,012	14.71
15,000	20,000	2,352	17.20
20,000	25,000	1,414	10.34
25,000 and over		1,253	9.16
Median income		$12,300	

City of San Buenaventura
TABLE XXII
MISCELLANEOUS STATISTICAL DATA - Continued
Year Ended June 30, 1983
(Unaudited)

Population - continued:

Current population estimate - 82,151
Source - 1983 California State Department of Finance special census

Retail sales:
By year for last eight years

Year Ended 6/30	Taxable Sales
1976	$299,465,000
1977	360,695,000
1978	396,010,000
1979	470,473,000
1980	523,261,000
1981	636,714,000
1982	664,430,000
1983	776,938,000

Capita effective buying income: $9,874
Source - Sales Management Survey of Buying Power, 1983

(This page intentionally left blank.)